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FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

No. 1 P.

Fort William, the 1st January 1878.

IN pursuance of HER MAJESTY'S Gracious Command to notify publicly HER high appreciation of the feelings of personal devotion to HERSELF and loyalty to the British Crown which have been expressed in connection with the Proclamation, at the Imperial Assemblage at Delhi and throughout the Provinces and States of India, of HER MAJESTY'S assumption of the title of EMPRESS OF INDIA, the following correspondence which has passed between the Government of India and the Right Honourable the Secretary of State for India, is published for general information :—

From the Viceroy and Governor General of India in Council, to Her Majesty's Secretary of State for India,—No. 24, dated the 2nd February 1877.

In forwarding to us a copy of the Proclamation notifying the assumption by Her Most Gracious Majesty the Queen of the Title of Empress of India, Your Lordship requested that this addition to the Royal Style and Titles might be proclaimed throughout the Queen's Indian dominions in a manner suitable to Her Majesty's Gracious intentions.

2. Acting in accord with these instructions, and fully recognizing the political importance of the event to be proclaimed, we resolved, as we informed you in our letter of the 5th of October last, that no effort should be wanting on our part to carry out the wishes of Her Majesty's Government, in a manner befitting the occasion, and consonant with the expectations of the Chiefs and peoples of India.

3. Our letters noted in the margin will have placed Your Lordship in possession of the general views which we formed last autumn as to the nature of the ceremonial, and the acts of grace and favour which might appropriately accompany it. We have now the honor to report that, as proposed in our above-mentioned letters, an Assemblage of the principal Chiefs and Nobles of India was held by the Viceroy at Delhi on the 1st January 1877, and Her Majesty's new Title proclaimed amid great rejoicings, and most gratifying demonstrations of loyalty. On the same date Durbars for the reading of the Proclamation were held in each District or Division throughout British India; the troops in each cantonment were paraded, and salutes of 101 guns fired from all forts and batteries in the three Presidencies. Displays similar in character took place at the capitals of those Chiefs who were prevented from attending the Delhi ceremonial.

4. Since the submission in October last of our proposals on the subject of the Assemblage, the unexpected visitation of famine in Southern India and other unforeseen difficulties induced us to consider very seriously whether it might not be our duty to withdraw them; but, after full consideration of the political importance of the event, and in view of the advanced state of our preparations, as well as the disappointment which the abandonment of the Assemblage would occasion to Native Chiefs and others who had completed arrangements for attending it, we felt satisfied that such a course would be inexpedient. We carefully reconsidered, however, certain details of our general plan, relinquishing, on account of the expenditure they involved, some proposals which we should otherwise have been glad to carry out, and reducing the scale and cost of others within narrower limits than would under other circumstances have been desirable. We, moreover, limited the number of invitations to the Assemblage, and directed that no Native Chiefs, Noblemen, or others should be encouraged to attend it, in any case likely to involve them in expenses which they were not fully able to afford.

5. Notwithstanding these measures, the number of Chiefs, Nobles, and European visitors attending the Assemblage, largely exceeded our anticipations. Of the Ruling Chiefs, no less than sixty-three were present, including the Nizam of Hyderabad; the Maharaja of Mysore; the Gaekwar of Baroda; the Maharajas of Gwalior and Indore, and the principal Chiefs of Central India; the Maharana of Udaipur, the Maharajas of Jaipur and Jodhpur, and the principal Chiefs of Rajputana; the Maharaja of Jammu and Cashmere and the principal Chiefs of the Punjab; together with Chiefs from Bombay, the North-Western and Central Provinces, Bengal and Sindh. A complete list of the Ruling Chiefs attending, with returns of the area, revenue and population of their States, will be found among the enclosures of this despatch; it will suffice here to mention that the aggregate populations under the direct rule of the Chiefs present at Delhi approach 40 millions, while their united territories exceed the combined areas of England, Italy, and France. The titular Chiefs and Native Gentlemen attending (exclusive of members of the Suites of Ruling Chiefs) were nearly three hundred in number, comprising the flower of the Indian Nobility, and persons of distinction from almost every province of the Empire. Among them were the Prince of Arcot and the Princess of Tanjore from the Madras Presidency; the Maharaja Sir Jai Mangal Singh, and some of the principal landowners and citizens of Bengal; the Maharaja of Balrampur and the principal Talukdars of Oudh; forty representatives of the most distinguished families of the North-Western Provinces; scions of the ex-Royal family of Delhi; descendants of the Sadozai of Cabul, and the Alora Chiefs of Sindh; Sikh Sardars from Amritsar and Lahore; Rajputs from the

Kangra Hills; the semi-independent Chief of Amb, on the Hazara border; Envoys from Chitral and Yassin, who attended in the train of the Maharaja of Jammu and Cashmere; Arbabs from Peshawur; Patan Chiefs from Kohat and the Derajat; Biluch Tomandars from Dera Ghazi Khan; leading citizens from Bombay; Gond and Maharatta Nobles from the Central Provinces; Rajputs from Ajmere; and Natives of Burma, Central India, Mysore, and Baroda. In addition to the Feudatories and Nobles of the Empire, His Excellency the Governor General of the Portuguese Settlements in India; the Khan of Khelat; a deputation from the Sultan of Muscat; Ambassadors from His Majesty the King of Siam, and the Maharaj Adhiraj of Nepal; the Envoy from the Amir of Kashgar; the Foreign Consular Body; and a large concourse of English and Native officials and visitors,—were present as spectators.

6. The Chiefs and Nobles, with their followers and most of the visitors present, were accommodated in large encampments, arranged, for the most part, in provincial groups on either side of roads converging to a central group of camps on the north side of the ridge, comprising those of the Viceroy, the Governors of Madras and Bombay, the Commander-in-Chief in India, and the Lieutenant-Governors and Chief Commissioners of Provinces. We enclose a map of Delhi and its environs, showing the location of the several encampments, and a directory, published for the convenience of visitors, giving further details on this subject. For the multitude thus brought together, which cannot, with the troops, have fallen far short of one hundred thousand souls, besides horses, elephants and camels—thanks to the complete arrangements of the local authorities—ample supplies were available; and the sanitary and police arrangements were excellent.

7. With these preliminary observations, we proceed, briefly to record the events connected with the Proclamation from the date of the Viceroy's arrival at Delhi until the day of his departure.

8. Having completed a tour of two months' duration from Simla to Bombay, visiting in the course of his journey Peshawur, Lahore, Multan, Bhawalpore, Jacobabad, and Kurachee, the Viceroy arrived at Delhi by special train on the afternoon of Saturday, the 23rd December. On alighting from the train he was received by the President in Council and other high Civil and Military Officials. In accordance, likewise, with an invitation addressed to them, the Ruling Chiefs present in camp assembled at the Railway station to take part in the reception. The Viceroy, after short conversations with the Officers of Government present on the platform, turned to the Native Chiefs, and addressing them collectively, expressed his pleasure at meeting them, and his thanks for their attendance at Delhi. This reception formed one of the most interesting events of the Assemblage. Many of the sixty-three Chiefs present had never previously met each other; some had not even before left their own principalities; they, one and all, evinced the greatest eagerness to welcome the Viceroy; they moved about without ceremony or question of precedence, and were most cordial and friendly in their manner towards each other.

9. After conversing with the Nizam, the Maharajas Sindia and Holkar, the Maharaja of Cashmere, the Maharajas of Mysore, Udaipur, Jaipur, and others, the Viceroy mounted his State elephant, and followed by the whole of the British Officials present, proceeded in State through the principal roads and thoroughfares of Delhi to the Viceregal Camp. Along the line of route, from the Railway station to the Camp, a distance of nearly six miles, were disposed in a continuous line the whole of the avail-

able British and Native Troops and Volunteers assembled at Delhi, in number nearly 15,000 men, interspersed at varied distances with the troops, followers, and State elephants of the Native Chiefs. Crowds of Europeans and Natives filled the available spaces along the route, and received the Viceroy with every demonstration of cordiality and respect. For the Princes, Governors, Deputations, Ambassadors, and Envoys from Foreign States, the Foreign Consular Body present at Delhi, the titular Chiefs, Nobles, and high Government officials, not taking part in the procession, suitable accommodation was provided in favorable localities from which to witness the procession.

10. From the 26th until the 29th of December the Viceroy received and returned official visits, which collectively occupied nine hours daily, including visits to and from the Governor General of the Portuguese Settlements in India; the Khan of Khelat; the Foreign Ambassadors and Envoys; and seventy-seven of the principal Native Chiefs, ruling and titular, present at Delhi. His Excellency took advantage of these receptions to present to the Ruling Chiefs the Banners and Gold Medals commemorative of the Assemblage sanctioned by Her Majesty's Government. When presenting the Banners and Medals, the Viceroy addressed each Chief as follows:—

"I present Your Highness with this Banner, on which are blazoned the armorial bearings of your family, as a personal gift from Her Majesty the Queen in commemoration of Her assumption of the Title of Empress of India.

"Her Majesty trusts that it may never be unfurled without reminding you, not only of the close union between the Throne of England and your loyal and princely House, but also of the earnest desire of the Paramount Power to see your dynasty strong, prosperous, and permanent.

"I further decorate you, by command of the Queen and Empress, with this Medal. May it be long worn by yourself, and long kept as an heirloom by your family, in remembrance of the auspicious date it bears."

11. His Excellency likewise announced to the several Native Chiefs and Princes the special concessions and acts of grace which Her Majesty the Queen or His Excellency the Viceroy had been pleased to bestow upon them. Marked indications of pleasure were evinced by them at these announcements, and expressions of gratification at the assumption of the new title, as also of desire to give some tangible proof of loyalty and devotion to the Throne, were reiterated to the Viceroy.

12. The 29th and 30th of December were also occupied by the Viceroy in conferring Banners and Gold Commemorative Medals on the Governors of Madras and Bombay, the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab, and the Commander-in-Chief in India. Gold Commemorative Medals were also conferred upon the Members of the Executive Council, the Chief Commissioners, the Resident at Hyderabad, and the Agents to the Governor General. His Excellency likewise received the Consular Body, as well as the Native Noblemen and Gentlemen, nearly 300 in number, who had been specially invited to Delhi, and presented Silver Commemorative Medals to them. We append a list showing in further detail the manner in which these Commemorative Medals were distributed.

13. During this interval the Viceroy held large evening receptions for the European and Native visitors in Camp, and a Levée which was numerously attended. He also entertained each evening at separate banquets the Governors of Madras and Bombay, the Commander-in-Chief of India, the Lieutenant-Governors of Bengal, North-Western Provinces and the Punjab, and the Members of the Executive Council. His Excellency

was thus enabled before the actual day of the Proclamation to receive and make the personal acquaintance of a large number of the European official and non-official visitors in Camp, as well as of the principal Native Chiefs and Noblemen present at Delhi.

14. The Imperial Assemblage itself was held in pavilions, specially erected for the purpose, on a slightly rising ground overlooking an extensive plain to the north of the City of Delhi. The ceremonial was conducted in general accordance with the anticipatory description of it contained in our letter of the 5th October last. The Governors of Madras and Bombay, the Ruling Chiefs present at Delhi, with their principal attendants, and the various High Officers of Government, were seated in a large semicircle 800 feet in extent facing the Viceregal Throne. The arrangement by which the Chiefs were seated in a semicircle and intermingled with high officials of the British Government,—their seats being unnumbered and grouped according to the political Jurisdictions to which they appertained—gave great satisfaction; and we are glad to be able to inform Your Lordship in Council that by the excellence of these arrangements not a single complaint was received in regard to those questions of precedence which had previously prevented many of the Chiefs from meeting each other, and given rise to constant anxiety and embarrassment on all former occasions of the kind. A large concourse of spectators, including His Excellency the Governor General of the Portuguese Settlements in India, His Highness the Khan of Khelat, the Foreign Envoys and Consular Body, and European and Native noblemen and gentlemen from all parts of India, witnessed the proceedings from pavilions erected to the right and left of the Viceroy's dais. The British troops, European and Native, and the troops, followers, and elephants of the Chiefs and Nobles, were disposed in a vast circle on the plain around.

15. The Viceroy arrived at the place of assemblage a little after noon, and, advancing in a State procession to the central dais, took his seat upon the Throne, amidst the usual formalities. His Excellency wore the collar, badge, and robes of the Grand Master of the Order of the Star of India; and his train was borne by two pages—the one an officer of the British Navy, the other a younger son of the Maharaja of Cashmere. The Queen's Proclamation, transmitted in Your Lordship's letter of the 13th July last, was then read in English by the Chief Herald, and afterwards in Urdu by our Foreign Secretary. At its conclusion, a salute of 101 salvos of artillery was fired, interspersed at intervals with *feux-de-joie* from the combined lines of British and Native Infantry; massed bands played the National Anthem; and the Royal Standard was unfurled and hoisted in honour of Her Majesty the Queen and Empress. We do not attempt any further description of the ceremonial, than to say that it was exceedingly impressive, and passed off with complete success.

16. After a suitable pause the Viceroy rose and delivered an Address, of which copies are enclosed. It will be seen that the main object of His Excellency's speech was to clearly explain the gracious intentions of Her Majesty in assuming the new Title, to describe to the people of India the foundation, growth, and character of British Supremacy and assert its permanency. But His Excellency also took occasion to convey to the Civil and Military Officers of the Crown Her Majesty's grateful and emphatic recognition of their energy, public virtue, and self-devotion in the service of the Empire; he expressed to the non-official classes the Queen's appreciation of their loyalty, industry, and enterprise; and cordially thanked the Army of India for the heroic achievements by which they had upheld on every occasion, side by side, the honour of the country. The Viceroy then proceeded to

express the acknowledgments of the British Government to the Native Chiefs and Princes for their continued loyalty and attachment to the Crown of England, and to assure them that the ceremony in which they were taking a part that day was the result of Her Majesty's anxious wish to confirm and perpetuate the intimacy of the relations now indissolubly uniting the British Crown with India.

17. Addressing the Native subjects of the Empire generally, the Viceroy explained to them that it was on their gradual and enlightened participation in the exercise of the mild and just authority of the government of the Queen and Empress, and not upon conquest or annexation, that Her Majesty relied for the development of Her Indian Empire. Finally, His Excellency thanked the Foreign Representatives for their attendance, and before concluding his address announced to the assembled gathering the gracious message of royal greeting which the Queen and Empress had sent that day by telegraph for communication to those present at the Assemblage.

18. No sooner had the Viceroy finished his address, than the Assemblage spontaneously rose and joined the troops in giving repeated cheers; many of the Native Chiefs essayed at the same time to speak. Amongst others, the following replies are worthy of record:

The Maharaja Sindia was the first to speak. He said:—

“Shah-in-Shah; Padshah,—May God bless you! The Princes of India bless you, and pray that your sovereignty (hukumat*) and power may remain steadfast for ever.”

The Begum of Bhopal spoke in a similar sense. Sir Salar Jung likewise rose, on behalf of the Nizam, and spoke as follows:—

“I am desired by the Nizam to request Your Excellency to convey to Her Majesty, on the part of himself and the Chiefs of India, the expression of their hearty congratulations upon Her assumption of the title of Empress of India, and to assure Her that they pray for Her long life and for the enduring prosperity of Her Empire both in India and England.”

The Maharajas of Udaipur and Jaipur desired, in the name of the United Chiefs of Rajpootana, that a telegram might be sent to the Queen, offering their dutiful and loyal congratulations to Her Majesty on Her assumption of the Imperial Title. The Maharaja of Cashmere expressed to the Lieutenant-Governor of the Punjab, who was sitting near him, his great satisfaction at the tenor of the Viceroy's speech, adding that the day would never be forgotten by him or his children; that it would ever be regarded as an auspicious one; and that the shadow of Her Majesty's gracious Empire would for ever be his chief protection.

19. When the Native Chiefs had ceased speaking, the Viceroy dissolved the Assemblage, and left the dais with the same ceremonies as were observed on his arrival.

20. We have thus the satisfaction of being able to state, for the information of Her Majesty's Government, that the proclamation of the Imperial Title at Delhi was, partly from the care with which all the arrangements had been carried out by those entrusted with them, and partly from the enthusiasm with which all classes joined in the celebration of the event, a great and gratifying success. As it was found impracticable to announce at the place of assemblage the various acts of grace which formed part of the day's proceedings, these were published immediately afterwards in a Gazette Extraordinary, copy of which we annex. We have reason to believe

* This word implies the power of giving to all persons absolute orders which must be obeyed.

that these concessions have given much satisfaction, particularly to the Native Ruling Chiefs. In addition to the above, other minor concessions were granted at or in connection with the Imperial Assemblage to individuals or local bodies; a descriptive list of such concessions will be furnished with a subsequent despatch, but two of them may be here referred to as having been received with particular satisfaction by the Mahomedan community of Delhi,—the re-opening to public worship of the *Zinat-ul-Musajid*, a mosque near the Palace, long closed on military grounds; and the restoration to that community of the precincts of the *Fatehpuri* mosque, in the principal street of Delhi, which was confiscated in 1857, and had since been used as a Serai.

21. On the evening of the Proclamation day a State Banquet was given by the Viceroy. The occasion was one of considerable interest, as being the first on which the Governor-General of India, the Governors, the Lieutenant-Governors, the Members of the Executive Council, the various Heads of Administrations, and other High Officers of Government, as well as the Governor-General of the Portuguese Settlements, and various Native Noblemen, had ever been present at table at one time. The Viceroy, when proposing the health of the Queen and Empress, addressed those present in a speech of which we annex a copy.

22. The three days succeeding to the day of the Proclamation were occupied by the Viceroy in receiving and replying to addresses from Municipal Committees and other public bodies; in receiving farewell visits of ceremony from the Native Chiefs, Ambassadors, and Noblemen present in Camp; and in the transaction of important official business. At the farewell visits each Chief received parting gifts from His Excellency; and some of their Suite, as well as the Political Officers accompanying them, were presented with silver commemorative medals.

23. With regard to the official business transacted by us, we may remind Your Lordship that in our despatch of the 5th October last we stated our intention of endeavouring to take advantage of the presence at the Assemblage of the Governors and Heads of Administrations and Native Chiefs to confer with them personally on a large number of important administrative and financial questions. This we were able to effect with great advantage to the general interests of the Empire. The most pressing questions which engaged our attention were those of the famine in Southern India; the various important financial measures connected with the budget for 1877-78; the amalgamation of Oudh with the North-Western Provinces; the arrangements by which, in amicable communication with the Rajputana States, we hope to be able to abolish the Inland Customs line, and ultimately reduce the price of salt through the greater part of India; and the forthcoming negotiations with the Portuguese Government in regard to fiscal and other matters affecting the Settlement of Goa. Other matters of importance were discussed; and in personal conferences with the Governors of Madras and Bombay, we were enabled to settle questions connected with the scarcity which might otherwise have entailed much correspondence and controversy, and to arrange for the deputation of Sir Richard Temple on the special inquiries regarding famine operations separately reported to Your Lordship.

24. A review of Troops on Friday, the 5th of January, concluded the events of the Imperial Assemblage. At noon of that day fourteen thousand of the troops of the three Presidencies, under the Commander-in-Chief in India, passed in review order before the Viceroy in presence of the British and Native visitors at the Camp, the Foreign representatives, and a large concourse of spectators. Nothing could exceed

the martial appearance and steady movement of the troops, which elicited universal admiration from those present. We annex a statement of the various corps and regiments present, as well as copy of an address made to them by the Viceroy at the conclusion of the review. Advantage was taken of this opportunity to pass in review the troops and retinues of the Native Ruling Chiefs, and the display was a most interesting and striking one. The proceedings of the Assemblage were formally closed at sunset on the same day, by a salute of 101 guns from the flag-staff tower in the vicinity of the Viceregal Camp; and at 11 P. M. His Excellency left Delhi for Patiala for the purpose of installing the young Maharaja.

25. We have not attempted in this letter to do more than submit for the information of Her Majesty's Government a brief record of facts connected with an Assemblage of which the various scenes will, we feel assured, long live in the memories of those present at it. We earnestly trust that the political importance of the Proclamation of the new title may be increasingly felt as time rolls on, and that the anticipations in connection with it, which we ventured to form in our Despatch of the 5th of October last, will be more than realized, in results fraught with benefit to the interests of the Indian Empire.

26. We desire, in conclusion, to bring to Your Lordship's notice the services of the Officers mentioned in the annexed list, who were charged with the general arrangements of the Assemblage, and to express our warm appreciation of the ability with which they accomplished the important duties entrusted to them. Nothing could exceed the care and solicitude with which these officers, one and all, laboured to bring the proceedings at Delhi to a successful issue. The sanitary, police, commissariat, and other arrangements of the Camp were in every way admirable. We, moreover, received from the Government of the Punjab, which had great responsibilities placed upon it in connection with so large a gathering within the limits of its jurisdiction, the most loyal and able assistance.

27. We propose shortly to submit, for the information of Her Majesty's Government, copies of the various addresses to Her Majesty presented at Delhi, and the congratulatory letters received from Native Chiefs, descriptions of the local durbars held throughout the various provinces of India, and detailed accounts of the expenditure which has been incurred in connection with the Assemblage. We have at present every reason to believe that this expenditure is well within our original estimate of ten lakhs of rupees.

From the Secretary of State for India, to the Viceroy and Governor General of India in Council,—
No. 42, Political, dated London, 29th March 1877.

I have to acknowledge the receipt of Political letter of Your Excellency's Government, No. 24, dated the 2nd February last, reporting the principal events in connection with the Imperial Assemblage held at Delhi on the 1st January 1877, for the purpose of proclaiming the assumption by Her Majesty the Queen of the title of "Empress of India."

2. Her Majesty's Government had previously been informed by telegraph of the general course of the proceedings, but they have perused with interest and satisfaction the detailed report with which they have now been furnished. They desire to convey to Your Excellency personally and to your Colleagues in the Government of India their cordial congratulations on the success of the Assemblage, and they do not doubt that, as anticipated by your Government, the political results, both of the assumption

by the Queen of the new title, and of the concessions and acts of grace which have accompanied the notification of that Act of Her Majesty to the Princes and people of India, will be increasingly felt as time goes on, and be beneficial in various ways to the interests of the Empire at large.

3. Her Majesty's Government have much pleasure in recording their entire concurrence in the sentiments expressed by Your Excellency in Council in regard to the value of the services rendered in connection with the Assemblage by the Government of the Punjab and the officers and gentlemen specified in the list accompanying your letter under reply. Upon the Government of the Punjab much responsibility necessarily rested, while any failure in the arrangements at Delhi, however well considered they may have been, would have seriously marred the political success anticipated from the proceedings. That no failure of any kind should have occurred in the arrangements, whether those of a ceremonial character, or those incidental to the gathering together in a limited space of a great and miscellaneous multitude, is a cause for much satisfaction, and is a result highly creditable to the local Government and to the officers immediately concerned.

From the Viceroy and Governor General of India in Council, to the Secretary of State for India,—
No. 142, Political, dated 6th August 1877.

In our letter of the 2nd of February last, we had the honour to report the ceremonies with which the assumption by Her Majesty the Queen of the title of Empress of India had been proclaimed at Delhi. We then promised to submit, for the information of Her Majesty's Government, a further communication descriptive of the local Durbars held throughout India in celebration of the event, as well as copies of the various addresses and congratulatory letters received, then and since, from Native Chiefs and others throughout India. In accordance with this engagement we now enclose the papers connected with these subjects.

2. The list of concessions enclosed in the present despatch refers chiefly to minor acts of grace, the arrangements for which were not completed in time to allow of their publication in the *Gazette of India* of January 1st, 1877. Many of them consist of rewards granted for important services inadequately recognized in the past; as well as of increases to pensions and jaghirs enjoyed by ancient Native families, whose unquestioned loyalty rendered them deserving of assistance on this special occasion in the maintenance of their former position and dignity. These marks of favour, which Your Lordship will find fully described in the abstract of contents attached to this letter, were deeply appreciated by all concerned.

3. Our Resolution regarding the release of prisoners in the various provinces of India was, as Your Lordship is aware, published in the Gazette issued at Delhi on the day of the Proclamation; but we now beg to enclose a Minute since drawn up by Sir Edward Bayley, containing some interesting details on the subject. Under the careful supervision of our Colleague, this particular act of grace, to which the natives of India attach much importance, was brought to a successful issue. After the most careful enquiry into each case, nearly 16,000 prisoners were released, carrying the feeling of rejoicing, with which we desired the day to be marked, to a vast number of individuals in remote districts, who would probably have never heard of the occasion in any other way. Sir Edward Bayley points out that apprehensions were expressed in some quarters lest any indiscriminate order for the release of persons of bad character should lead to a disturbance of the public peace, or to a large increase

of crime. We ourselves never shared these apprehensions, and it is satisfactory to learn from our Colleague's Minute that no such result took place. "So far as can be ascertained," he says, "but a very infinitesimal fraction of the large number set free has again relapsed into crime, and only one or two cases have been brought to notice in which persons so released have been again arrested on criminal charges. This fact is very creditable to the judgment with which the sections for release were made, and the present feeling of the native community may safely be said to be one of almost entire satisfaction and approbation. As regards the release of prisoners confined for petty debts, by payment of their liabilities, the feeling has," he adds, "been everywhere one of great and unanimous satisfaction. In the Central Provinces, at Seonee, a rich money-lender, at whose suit a good many debtors were in jail, as soon as he heard that all of them who owed him under Rs. 100 had their debts paid by Government at once sent releases for all the rest, in order to mark his appreciation of the liberality of Government and his own loyal feeling." We desire to take the opportunity of expressing our high sense of the value of our Colleague's labours in a matter which was one of great delicacy, and yet specially calculated to cause the assumption of the new title to be remembered with satisfaction throughout the Empire.

4. The loyal tone which pervades the enclosed addresses and letters, received from Native Chiefs, public bodies, and private individuals, in all parts of India, will, we feel sure, be appreciated by Her Majesty's Government. The addresses and congratulatory poems, herewith enclosed, are written in divers languages and dialects, and many of them are rich in Oriental imagery; but we venture to think that they contain unique and gratifying evidence of the hearty satisfaction with which all races and creeds in this country have regarded Her Majesty's formal assumption of the imperial title. We have not sent separate answers to the several communications herewith transmitted, being of opinion that a general letter from Your Lordship, which we could publish in the various Gazettes throughout India, will afford the most appropriate means of acknowledgment.

5. From the papers enclosed in this letter, Your Lordship will see that the manner in which the assumption of the new title was celebrated throughout this Empire and its dependencies was very gratifying. In the districts and towns under direct British administration, as well as in the durbars of those Native Chiefs who were unable to attend the Imperial Assemblage, the manifestations of loyalty were marked, and the occasion evidently looked upon by the people at large as one of peculiar importance.

6. At the Presidency Towns of Calcutta, Madras, and Bombay, the Proclamation was read by the chief civil officer of the district and the Presidents in Council respectively, in the presence of thousands of spectators and the troops of the garrisons, and was received by all with marked attention and respect. The local rejoicings in the various districts and towns throughout India were not less gratifying, and were remarkable, both for their spontaneous and cordial character and for the care with which the proceedings were conducted by the local officials. We refrain from entering into the details of those proceedings only from a desire not to unduly lengthen this letter. Throughout the whole of the British districts, notably in Madras, Bengal, and the North-Western Provinces, food and clothing were gratuitously distributed to the poor; whilst many of the wealthy zemindars and municipalities gave liberal grants towards works of public utility, in order to commemorate the assumption of the new title in some permanent form. In British Burmah and other outlying provinces, the same loyalty was evinced; whilst at Aden the ships in harbour, including a steamer of His

Highness the Khedive, were dressed in honour of the occasion, and much enthusiasm evinced by the mixed population of that Settlement.

7. The durbars held at the capitals of the Native Chiefs and Princes absent from Delhi were equally characterized by demonstrations of cordial loyalty. In Bengal and Northern India, for instance, the Raja of Hill Tipperah personally superintended the arrangements of the durbar held at his capital, and evinced much pleasure at having such an opportunity of testifying his fidelity to the British Government; the Maharaja of Sikkim, unable to hold a durbar in his own capital, sent all his chief officers to attend the reading of the Proclamation at Darjeeling; at Moorshedabad there were great rejoicings on behalf of the Nawab Nazim of Bengal; at Cuttack the residents subscribed a large sum to be spent in building a Town Hall for public use; the Nawab of Rampore proclaimed a general holiday for three days throughout his territories, and brilliantly illuminated his capital; whilst at Telhi, Bustar, and elsewhere, demonstrations of loyalty characterized the proceedings of the day. In the Punjab every anxiety was shown by the States of Puttiala and Kuporthulla to do honor to the occasion; and it is reported that throughout this important province generally, the bearing of the people was exceptionally loyal and cordial. In the numerous and important Hill states of the Himalayas, the Rajas observed the appointed day with the ceremonies usual on the installation of a reigning Chief. In Hyderabad and Berar the demonstrations of good feeling towards the British Government were evinced in a marked manner. In Central India and Rajpootana the evidences of loyal feeling shown at the various courts of those Princes who were unable to attend at Delhi, were likewise very gratifying. The Maharaja Holkar gave a special donation of money towards the famine relief in Southern India, and the Nawab Begum of Bhopal placed in the hands of the Political Agent a like sum to be spent in Her Highness' name in any good work that the British Government might select. In Madras, the Maharaja of Travancore, the Rajas of Cochin and Pudukottai, and many of the rich landed proprietors of that Presidency, held durbars at their principal stations in honor of the event; amongst others, those of Chittur subscribed Rs. 10,000 towards providing the district of North Arcot with a district school to be called after the Empress of India; whilst the day was celebrated with equal honor throughout the Province of Mysore. In Bombay the Nawab of Cambay released all his prisoners (which, it may be said, was a measure generally carried out on the day of the Proclamation throughout the whole of the Native States), presented his troops with a day's pay, and left nothing undone to evince his loyalty. The Thakur of Bhaonagar has intimated his intention of constructing, at a cost of a lakh of rupees, a bridge over the Aji River at Rajkote, to be called the *Kaisar-i-Hind* Bridge. Similarly, the Rao of Kutch, the Maharajas of Edur and Kolhapore, the Nawab of Junjeera, and the numerous Chiefs of Kattywar, celebrated the event at their capitals with every possible mark of honor. Among the latter the Thakur Saheb of Palitana has presented the town of Palitana with a Dhurumsala and clock-tower at a cost of Rs. 9,000 in honor of the occasion.

8. At Zanzibar, Muscat, Bushire, and elsewhere, the importance of the event was equally appreciated. The Resident in the Persian Gulf reports that the Flag Staff of the British Residency and those of the Ottoman and Netherland Consulates at Bushire were dressed; whilst official visits were paid to him by the representatives of Holland and the Porte. The Sultan of Muscat, although represented at Delhi, honored the occasion by firing at his capital a salute of 101 guns, and by paying a personal visit to the Political Agent.

9. We desire, in conclusion, to enclose, for Your Lordship's information, a report submitted to us by Dr. Ross, in charge of the sanitary arrangements of the Assem-

blage at Delhi, showing the success which attended the important labours of himself and the medical officers associated with him on that occasion; and we also append extracts from our financial statement shewing the net cost of that Assemblage. And we cannot close this letter without expressing to Your Lordship our high appreciation of the cordial assistance of the heads of the local Governments, and the officers under them, in making the assumption of the Imperial title an event brought home to the masses of India, in a manner which we feel assured will long live in the memories of all classes and creeds throughout the Empire.

From the Secretary of State for India, to the Viceroy and Governor General of India in Council,—
No. 109 (Political), dated London, 31st October 1877.

I HAVE to acknowledge the receipt of Political letter of Your Excellency's Government, No. 142, dated the 6th August last, with its accompaniments, reporting the manner in which the assumption by the Queen of the title of "Empress of India" was celebrated throughout that country on the 1st January last, and forwarding copies of various addresses and congratulatory letters from Native Chiefs and others.

2. I have laid these papers before the Queen, by whom they have been perused with great interest. Her Majesty is very sensible of the efforts made by the Local Officers, in all parts of Her Indian dominions, to celebrate the occasion in a manner suitable to the varying conditions of the population, and of their care to explain to the Chiefs, noblemen, and gentlemen, who attended the several Durbars, the sentiments by which Her Majesty was animated in deciding to assume the new title.

3. The reports which you have transmitted, testifying to the loyalty and good-feeling shown by all classes of Her subjects in India, European and Native, have afforded the Queen extreme satisfaction; while Her Majesty has been gratified to learn that, at the capitals and in the territories of the Native Princes and Chiefs generally, the day was marked by demonstrations not less cordial than those by which it was signalized in Her own dominions.

4. The Kharitas and congratulatory addresses forwarded with your letter, whether proceeding from Native Chiefs, from public bodies, or from private individuals, have been received by the Queen with sincere pleasure; and I have been honored by Her Majesty's commands to instruct Your Excellency to notify publicly Her high appreciation of the feelings of personal devotion to Herself and of loyalty to the British Crown which are expressed in them.

5. It only remains for me, on the part of Her Majesty's Government, to express their satisfaction that the proceedings throughout India generally upon this great occasion should have been attended by the same marked success as that which characterized the ceremonial at Delhi itself. This result must be attributed to the energy and tact shewn by the Heads of the Local Governments, and the Officers under them, in carrying into effect your instructions; and Her Majesty's Government fully concur in the sentiments which Your Excellency in Council has recorded upon this point.

By Order of the Viceroy and Governor General,

C. U. AITCHISON,
Secy. to the Govt. of India.

Star of India.

No. 1. S. I.

Fort William, the 1st January 1878.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that HER MAJESTY THE QUEEN AND EMPRESS OF INDIA has been graciously pleased to appoint Sir Richard Temple, Bart., K.C.S.I., to be a Knight Grand Commander, and the Honourable Major-General Michael Kavanagh Kennedy, R.E., to be a Knight Commander of the said Order.

By Order of His Excellency the Grand Master,

C. U. AITCHISON,

*Secretary to the M. E. Order
of the Star of India.*

Order of the Indian Empire.

By the Gracious Command of HER MAJESTY THE QUEEN AND EMPRESS OF INDIA, conveyed through Her Principal Secretary of State for India, the Viceroy and Governor General is pleased to publish the following notifications:—

No. 1. I. E.

Fort William, the 1st January 1878.

HER MAJESTY THE QUEEN AND EMPRESS OF INDIA having been pleased to institute an Order of Distinction to be styled The Order of the Indian Empire, for the purpose of rewarding services to HER MAJESTY and Her Indian Empire, and of commemorating the proclamation of Her style and title of EMPRESS OF INDIA in Her Indian Dominions, the following Warrant for the Institution of the Order is published by HER MAJESTY's command:—

Warrant for the Institution of the Order to be styled and designated THE ORDER OF THE INDIAN EMPIRE, and of the Regulations or Statutes for the Government of the same.

VICTORIA, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, Empress of India, to all to whom these presents shall come, greeting. Whereas, We, taking into Our Royal consideration that there does not exist adequate means whereby We can reward the important and useful services rendered to Us and to Our Indian Empire, and being desirous to commemorate the event of the proclamation of Our style and title of Empress of India in Our Indian Dominion, We have resolved to institute a new Order or Decoration. Now know ye that, for the purpose of carrying this Our resolution into effect, We have instituted, constituted, and created, and by these presents for Us, Our heirs and successors do institute, constitute, and create an Order of Distinction, to be known and have for ever hereafter the name, style, and designation of THE ORDER OF THE INDIAN EMPIRE, and We are graciously pleased to make, ordain,

and establish the following rules and ordinances for the government of the same, which shall from henceforth be inviolably observed and kept.

I. It is ordained that this Order shall henceforth be styled in all Acts, Proceedings, and Pleadings, THE ORDER OF THE INDIAN EMPIRE.

II. It is ordained that the Order shall consist of the Sovereign, Grand Master, and of such Members or Companions as We, Our heirs and successors, shall appoint.

III. It is ordained that We, Our heirs and successors, Kings and Queens Regnant of the United Kingdom of Great Britain, Emperors and Empresses of India, are, and for ever shall be, Sovereigns of this Order.

IV. It is ordained that the Viceroy and Governor General of India for the time being shall hold and enjoy the office of Grand Master of this Order, and shall in virtue thereof be First and Principal Companion of the Order, and he shall take especial care that these Statutes be regularly observed; and We do hereby nominate and appoint Our Right trusty and well-beloved Councillor Edward Robert Lytton, Lord Lytton, Viceroy and Governor General of India, to be Grand Master of the said Order, to hold the same during the time he shall continue to hold and enjoy the high and important office of Viceroy and Governor General of India. And We do hereby ordain and declare that, upon every person hereafter ceasing to hold the said office of Viceroy and Governor General of India, he shall nevertheless remain a Companion of the Order, with rank among the Companions according to the date of his or their having been sworn in as Viceroy and Governor General of India: Provided, nevertheless, and We do hereby declare, that this rule shall not be applicable to such persons who may merely act as Governor General of India to meet an emergency.

V. It is ordered that it shall be competent for Us, Our heirs and successors, to confer the decoration of this Order upon such persons who by their services, official or other, to Our Empire in India, have merited Our Royal favour, and upon such distinguished representatives of Eastern Potentates as We, Our heirs and successors, may think fit.

VI. It is ordained and We do hereby declare that the Councillors of Us, Our heirs and successors, for and in Our Indian Empire, shall be and are declared to be *ex-officio* and for life Companions and Members of this Order.

VII. It is ordained and We do hereby declare that the number of nominations to this Order shall not, in this first instance, exceed fifty in number, and that the nominations in any successive year shall not exceed twenty, exclusive in every case of the *ex-officio* appointments provided in the last recited article.

VIII. It is ordained that when We, Our heirs and successors, shall be pleased to appoint any person to be a member of this Order, such appointment shall be made by Warrant under Our Sign Manual, sealed with the Seal of the Order, and countersigned by one of Our Principal Secretaries of State.

IX. It is ordained that the decoration of the Order shall be and shall be worn as set forth* in the Statutes of the Order.

X. It is ordained that the Seal of this Order shall be as set forth in the Statutes of the Order and shall have engraved thereon the circumscription "The seal of the Order of the Indian Empire," and that these Rules and Regulations shall be sealed with the same.

* NOTE.—The description of the Insignia will be hereafter notified.

XI. It is ordained that the following officers shall be appointed to this Order, that is to say, a Secretary and a Registrar.

XII. It is ordained that the Grand Master shall from time to time appoint a duly qualified person to be Secretary of the Order, who shall reside at the seat of Government of India, and that he shall, under the direction of the Grand Master, attend to the service of the Order, and enter in a Register the names of the members admitted to the Order, and shall wear around his neck pendant from the Riband of the Order the Badge as shall be set forth in the Statutes of the Order.

XIII. It is ordained that the Registrar of this Order shall be appointed by Us, Our heirs and successors, and shall have the custody of the Seal and of the Archives of the Order. He shall attend to the service of the Order, and shall execute such directions as he may receive from Our Principal Secretary of State for India. He shall prepare and engross all warrants and instruments which may require to be sealed with the Seal of the Order, and record all nominations to the Order in the Register of the Order. He shall wear around his neck pendant from the Riband of the Order the Badge as shall be set forth* in the Statutes of the Order.

XIV. It is ordained that the first day of January in every year shall henceforth be taken and deemed to be the anniversary of the institution of this Order.

XV. In order to make such additional provisions as shall effectually preserve pure this most honourable Order, We do hereby declare that if any person on whom the said Order is conferred or granted be guilty of any crime or disgraceful conduct which in Our judgment disqualifies him for the same, his name shall, by an especial Warrant under our Sign Manual, to be countersigned by Our Principal Secretary of State for India, be forthwith erased from the Register of those upon whom the said Order shall have been conferred, and his decoration forfeited and returned to Us, Our heirs and successors. We do further declare that We, Our heirs and successors, shall be the sole judges of the circumstances demanding such expulsion, and that We shall at all times have power to restore to the Order any person who may have been expelled when circumstances render such restoration just and expedient.

XVI. It is ordained that this Order shall rank next to and immediately after Our most distinguished Order of St. Michael and St. George, and that the Companions thereof shall in all places and assemblies whatsoever have place and precedence next to and immediately after the Companions of Our said Order of St. Michael and St. George, and shall rank among themselves according to the dates of their respective nominations, and, further, that the members shall be entitled to suspend a representation of the Riband and Badge of the Order from the bottom of the escoccheon containing their Armorial Bearings.

Lastly, We reserve to Ourselves, Our heirs and successors, full power of annulling, altering, abrogating, augmenting, interpreting, or dispensing with these regulations or any part thereof, by a notification under the Sign Manual of the Sovereign of the Order.

Given at Our Court at Osborne under the Seal of the said Order, this thirty-first day of December one thousand eight hundred and seventy-seven, in the forty-first year of Our reign.

By Her Majesty's command.

SALISBURY.

* NOTE.—The description of the Insignia will be hereafter notified.

No. 2. I. E.

His Excellency the Grand Master of The Order of the Indian Empire is pleased to appoint C. U. Aitchison, Esq., C.S.I. and LL. D., to be Secretary of The Order of the Indian Empire.

No. 3. I. E.

In accordance with Her Majesty's Warrant for the Institution of The Order of The Indian Empire, His Excellency the Grand Master is pleased to notify that the following COUNCILLORS of Her Majesty the Queen and Empress of India for and in Her Indian Empire have been declared to be *ex-officio*, and for life, Companions and Members of the aforesaid Order:—

- Arbuthnot, the Honorable Sir Alexander John, K.C.S.I., Member of the Council of the Governor General.
- Bayley, the Honorable Sir Edward Clive, K.C.S.I., Member of the Council of the Governor General.
- Boondee. His Highness Ram Singh, G.C.S.I., Maharao Rajah of Buckingham and Chandos, His Grace the Most Noble Richard Plantagenet Campbell, G.C.S.I., Duke of, Governor of Madras.
- Cashmere and Jummoo. His Highness Ranbir Singh, G.C.S.I., Maharajah of Clarke, Colonel the Honorable Sir Andrew, K.C.M.G., C.B., Member of the Council of the Governor General.
- Couper, the Honorable Sir George Ebenezer Wilson, *Bart.*, K.C.S.I., C.B., Lieutenant Governor of the North-Western Provinces and Chief Commissioner of Oudh.
- Davies, Sir Robert Henry, K.C.S.I., late Lieutenant Governor of the Punjab.
- Eden, the Honorable Ashley, C.S.I., Lieutenant Governor of Bengal.
- Egerton, the Honorable Robert Eyles, C.S.I., Lieutenant Governor of the Punjab.
- Gwalior. His Highness Jiaji Rao Sindia, G.C.B., G.C.S.I., Maharajah of Haines, His Excellency General Sir Frederick Paul, G.C.B., Commander-in-Chief in India.
- Hobhouse, Sir Arthur, K.C.S.I., late Member of the Council of the Governor General.
- Indore. His Highness Tukoji Rao Holkar, G.C.S.I., Maharajah of Jeypoor. His Highness Ram Singh, G.C.S.I., Maharajah of Jheend. His Highness Ragbir Singh, G.C.S.I., Rajah of Johnson, Lieut.-General the Honorable Sir Edwin Beaumont, K.C.B., Member of Council of the Governor General (*ex-officio*).
- Norman, Major-General Sir Henry Wylie, K.C.B., late Member of the Council of the Governor General.
- Rampoor. His Highness Mohammad Kalb Ali Khan, G.C.S.I., Nawab of Stokes, the Honorable Whitley, C.S.I., Member of the Council of the Governor General.

Strachey, the Honorable Sir John, K.C.S.I., Member of the Council of the Governor General.

Temple, His Excellency Sir Richard, *Bart.*, G.C.S.I., Governor of Bombay.

✓ Travancore. His Highness Rama Varma, G.C.S.I., Maharajah of

No. 4. I. E.

HER MAJESTY THE QUEEN AND EMPRESS OF INDIA has been pleased to appoint the under-mentioned persons, who by their services have merited the Royal favour, to be Companions of The Order of The Indian Empire:—

1. Meer Mahmood Khan, eldest son and heir of the Khan of Khelat.
2. The Honorable Louis Steuart Jackson, Bengal Civil Service, Puisne Judge of the High Court of Judicature, Bengal.
3. Colonel Sir Richard John Meade, K.C.S.I., Resident at Hyderabad.
4. Bukht Singh, Rao Bahadur, Rao of Bedla, in Meywar.
5. John Muir, Esq., D.C.L., late Bengal Civil Service.
6. Dietrich Brandis, Esq., Ph.D., Inspector General of Forests, India.
- ✓ 7. Sri Rajamani Raja Deo, Zemindar of Mandasa, Madras.
8. The Honorable Charles Arthur Turner, Puisne Judge of the High Court of Judicature, North-Western Provinces.
9. Meer Ali Khan, eldest son and heir of the Jam of Lus Beyla, Khelat.
10. The Honorable Gregory Charles Paul, B.A., Officiating Advocate General, Bengal.
11. Sirdar Asad Khan, Chief of the Sarawan Brahuis, Khelat.
12. Lieutenant-Colonel Owen Tudor Burne, C.S.I., Secretary in the Political and Secret Department of the India Office; now Officiating Private Secretary to the Viceroy.
13. Sirdar Gohur Khan, Chief of the Jelawan Brahuis, Khelat.
- ✓ 14. Richard Kaye Puckle, Esq., Madras Civil Service, Director of Revenue Settlement, Madras.
15. Surgeon-Major William Jameson, late Superintendent of the Botanical Gardens, Saharunpore, North-Western Provinces.
16. Syud Vilayut Ali Khan, Banker, Zemindar, and Honorary Magistrate, Patna, Bengal.
17. Colonel William George Mainwaring, Commandant, 30th Regiment Bombay Native Infantry.
18. Rajendra Lala Mitra, Rai Bahadur, LL. D., Director of the Wards' Institute; Honorary Magistrate and Municipal Commissioner, Calcutta.
19. Surgeon-General John Fullarton Beatson, M.D., Indian Medical Department.
20. Deputy Surgeon-General James Tyrell Carter Ross, Indian Medical Department.
- ✓ 21. Norman Robert Pogson, Esq., F.R.A.S., Government Astronomer and Meteorological Superintendent, Madras.
22. William Wilson Hunter, Esq., B.A., LL.D., Bengal Civil Service, Director General of Gazetteers.

23. Colonel Charles Shuckburgh Hearn, Inspector General of Police, Madras.
24. Lieutenant-Colonel Edward Charles Sparshott Williams, R.E., Officiating Deputy Secretary, Public Works Department, Railway Branch.
25. The Honorable Kristo Das Pal, Rai Bahadur, Member of the Bengal Legislative Council, and Municipal Commissioner, Calcutta.
26. Major-General Alexander Cunningham, C.S.I., R.E. (Bengal Retired List), Director General of the Archaeological Survey of India.
27. Rear-Admiral John Bythesca, R.N., C.B., V.C., Consulting Naval Officer for the Marine Department of the Government of India.
28. Morarjee Goculdass, Esq., Merchant, and Justice of the Peace, Bombay.
29. Lieutenant-Colonel Bendyshe Walton, Honorary Aide-de-Camp to the Governor General, Military Store-keeper, and Commandant of the Calcutta Volunteer Rifles.
30. Lieutenant-Colonel Henry Moore, Persian Interpreter to the Commander-in-Chief in India.
31. Tiruvarur Muttuswami Aiyar, Esq., B.L., Judge of the Small Cause Court, Madras, on duty at Madura.
32. Colonel William Gordon, Chief Inspector of Musketry, Bengal.
33. Saleh Hindi, Khan Bahadur, of Joonagurh, Bombay Presidency.
34. The Honorable Donald Graham, Merchant, Member of the Legislative Council, and Justice of the Peace, Bombay.
35. Surgeon-Major Thomas Gillham Hewlett, Indian Medical Department, Officiating Sanitary Commissioner, Coroner, and Justice of the Peace, Bombay.
36. Cettapaliem Ranga Charloo, Esq., Controller of the Household of His Highness the Maharaja of Mysore.
37. Colonel Charles Metcalfe MacGregor, C.S.I., 1st Assistant Quarter Master General in India.
38. Robert Barkley Shaw, Esq., F.R.G.S., Political Agent and British Joint Commissioner at Leh.
39. George Bühler, Esq., Ph.D., Bombay Educational Service.
40. Bapu Deva Shastri, Professor of Mathematics, Sanserit College, Benares.
41. Patrick Carnegie, Esq., Commissioner of Rae Bareilly, and Justice of the Peace, Oudh.
42. Thomas Maltby Gibbon, Esq., Indigo Planter, Bengal, and Manager of the Bettiah Estates.
43. Roper Lethbridge, Esq., M.A., Bengal Educational Service.
44. Baboo Bhudev Mookerjee, Bengal Educational Service.
45. George Smith, Esq., LL.D., Edinburgh.
46. John Henry Rivett-Carnac, Esq., Bengal Civil Service, Opium Agent, Benares.
47. Captain the Honorable George Campbell Napier, on special duty in Persia.

48. Roscoe Bocquet, Esq., Agent of the Sind, Punjab, and Delhi Railway.
49. James Blackburn Knight, Esq., late Member of the Bengal Legislative Council, Honorary Magistrate of Calcutta.
50. Pundit Nain Singh, late of the Great Trigonometrical Survey.

By Order of the Grand Master,

C. U. AITCHISON,

Secretary to the Order of the Indian Empire.

NOTIFICATIONS.

POLITICAL.

Fort William, the 1st January 1878.

No. 2P.—His Excellency the Viceroy and Governor General is pleased to confer upon Mana Vikrama, Zamorin or 1st Raja of Calicut, Madras, the title of "Maharaja Bahadur" as a personal distinction.

No. 3P.—His Excellency the Viceroy and Governor General is pleased to confer upon Ardote Singh, Rais of Kotec, in Baghelkand, and upon his heirs and successors in the Chiefship, the title of "Raja Bahadur."

No. 4P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of "Raja Bahadur" as a personal distinction:—

Kunwar Maharaj Singh, of Haldaur, North-Western Provinces.

Rai Rajendro Lal Mullick Bahadur, Bengal.

No. 5P.—His Excellency the Viceroy and Governor General is pleased to confer upon Rao Sahib Muccioond Ramchunder, Assistant Engineer, Public Works Department, Bombay, the title of "Rao Bahadur" as a personal distinction.

No. 6P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of "Rai Bahadur" as a personal distinction:—

Mehtah Bijay Singh, Dewan of His Highness the Maharaja of Jodhpoor, Rajputana.

Rao Pandurang Tantia Gorey, Superintendent of the State of Dewas (Senior Branch), Central India.

Babu Khem Kurn, Agent of the Military Horse Van Dák, Rawulpindi.

Babu Durga Prosad Ghose, late Judge of the Small Cause Courts of Howrah, Hooghly, and Serampoor, Bengal.

Ram Narayan, late Inspector, Oudh Police Force.

No. 7P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of "Khan Bahadur" as a personal distinction:—

Taz-ud-din Hossain, Assistant Commissioner, 2nd Class, Berar.

Moodeen Sheriff, Honorary Surgeon, Madras.

Syad Hadi Hasein, Honorary Assistant Commissioner, Punjab.

Dastur Hoshung Jamaspjee, Assistant Professor of Oriental Languages,
Deccan College, Poona, Bombay.

Agha Kalbabid, Honorary Assistant Commissioner, Punjab.

Shamsuddin Ali Khan, Special Mamlatdar, Poona District, Bombay.

Alladad Khan, Sirdar Bahadur, Pensioned Resaldar, North-Western Provinces.

Moonshee Bukaoollah, late 1st Grade Inspector of Police in the Hooghly District, Bengal.

Ali Dost Sahib, Inspector of Police, Madras.

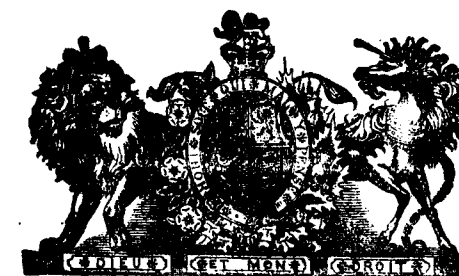
No. 8P.—His Excellency the Viceroy and Governor General is pleased to confer upon Kukaji, Patel of Sheogaon, in Berar, the title of "Rao Sahib" as a personal distinction.

By Order of His Excellency the Viceroy and Governor General of India,

C. U. AITCHISON,

Secretary to the Government of India,
Foreign Department.

*Legislative Dept.
10.1.78.*



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 1. } CALCUTTA, SATURDAY, JANUARY 5, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 1.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 2nd January 1878.

No. 1.—Mr. Amir Ali resumed charge of the office of Reporter for the Indian Law Reports in the High Court, Calcutta, from Mr. T. A. Pearson, in the forenoon of the 1st instant.

The unexpired portion of the leave granted to Mr. Amir Ali in Notification No. 29, dated 21st September 1877, is cancelled.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 3rd January 1878.

No. 2.—The Hon'ble C. Pontifex, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for four days in extension of the furlough granted to him in Home Department Notification No. 139, dated the 20th February 1877.

Mr. Pontifex is further allowed the necessary subsidiary leave to enable him to resume his seat on the Bench of the High Court on his return from furlough.

MEDICAL.

The 4th January 1878.

No. 3.—The services of Assistant Surgeon Ram Chundro Sen, Officiating Civil Medical Officer, Sibsagar in Assam, are placed at the disposal of the Government of Bengal.

PORT BLAIR.

The 28th December 1877.

No. 325.—Captain M. Protheroe, Deputy Superintendent of Port Blair and the Nicobars, has obtained privilege leave for three months, with effect from the date on which he may avail himself of it.

No. 326.—APPOINTMENT.—Captain W. B. Birch, 2nd Assistant Superintendent and Officiating 1st Assistant Superintendent of Port Blair and the Nicobars, to officiate as Deputy Superintendent, during the absence on leave of Captain M. Protheroe, or until further orders.

ECCLESIASTICAL.

The 31st December 1877.

No. 481.—ERRATUM.—In Home Department Notification No. 399 (Ecclesiastical), dated the 5th instant, for "17th ultimo," read "16th ultimo."

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATION.—COMMERCE AND TRADE.

Calcutta, the 4th January 1878.

No. 9.—In the Notice to Mariners No. 23 of 1877 published in the Gazette of India of the 29th ultimo, for "Calcutta, the 6th December 1877" read, "Calcutta, the 22nd December 1877."

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

No. 1 P.

Fort William, the 1st January 1878.

IN pursuance of HER MAJESTY'S Gracious Command to notify publicly HER high appreciation of the feelings of personal devotion to HERSELF and loyalty to the British Crown which have been expressed in connection with the Proclamation, at the Imperial Assemblage at Delhi and throughout the Provinces and States of India, of HER MAJESTY'S assumption of the title of EMPRESS OF INDIA, the following correspondence which has passed between the Government of India and the Right Honourable the Secretary of State for India, is published for general information:—

From the Viceroy and Governor General of India in Council, to Her Majesty's Secretary of State for India,—No. 24, dated the 2nd February 1877.

In forwarding to us a copy of the Proclamation notifying the assumption by Her Most Gracious Majesty the Queen of the Title of Empress of India, Your Lordship requested that this addition to the Royal Style and Titles might be proclaimed throughout the Queen's Indian dominions in a manner suitable to Her Majesty's Gracious intentions.

2. Acting in accord with these instructions, and fully recognizing the political importance of the event to be proclaimed, we resolved, as we informed you in our letter of the 5th of October last, that no effort should be wanting on our part to carry out the wishes of Her Majesty's Government, in a manner befitting the occasion, and consonant with the expectations of the Chiefs and peoples of India.

3. Our letters noted in the margin will have placed Your Lordship in possession of the general views which we formed last autumn as to the nature of the ceremonial, and the acts of grace and favour which might appropriately accompany it. We have now the honor to report that, as proposed in our above-mentioned letters, an Assemblage of the principal Chiefs and Nobles of India was held by the Viceroy at Delhi on the 1st January 1877, and Her Majesty's new Title proclaimed amid great rejoicings, and most gratifying demonstrations of loyalty. On the same date Durbars for the reading of the Proclamation were held in each District or Division throughout British India; the troops in each cantonment were paraded, and salutes of 101 guns fired from all forts and batteries in the three Presidencies. Displays similar in character took place at the capitals of those Chiefs who were prevented from attending the Delhi ceremonial.

4. Since the submission in October last of our proposals on the subject of the Assemblage, the unexpected visitation of famine in Southern India and other unforeseen difficulties induced us to consider very seriously whether it might not be our duty to withdraw them; but, after full consideration of the political importance of

the event, and in view of the advanced state of our preparations, as well as the disappointment which the abandonment of the Assemblage would occasion to Native Chiefs and others who had completed arrangements for attending it, we felt satisfied that such a course would be inexpedient. We carefully reconsidered, however, certain details of our general plan, relinquishing, on account of the expenditure they involved, some proposals which we should otherwise have been glad to carry out, and reducing the scale and cost of others within narrower limits than would under other circumstances have been desirable. We, moreover, limited the number of invitations to the Assemblage, and directed that no Native Chiefs, Noblemen, or others should be encouraged to attend it, in any case likely to involve them in expenses which they were not fully able to afford.

5. Notwithstanding these measures, the number of Chiefs, Nobles, and European visitors attending the Assemblage, largely exceeded our anticipations. Of the Ruling Chiefs, no less than sixty-three were present, including the Nizam of Hyderabad; the Maharaja of Mysore; the Gaekwar of Baroda; the Maharajas of Gwalior and Indore, and the principal Chiefs of Central India; the Maharana of Udaipur, the Maharajas of Jaipur and Jodhpur, and the principal Chiefs of Rajputana; the Maharaja of Jammu and Cashmere and the principal Chiefs of the Punjab; together with Chiefs from Bombay, the North-Western and Central Provinces, Bengal and Sindh. A complete list of the Ruling Chiefs attending, with returns of the area, revenue and population of their States, will be found among the enclosures of this despatch; it will suffice here to mention that the aggregate populations under the direct rule of the Chiefs present at Delhi approach 40 millions, while their united territories exceed the combined areas of England, Italy, and France. The titular Chiefs and Native Gentlemen attending (exclusive of members of the Suites of Ruling Chiefs) were nearly three hundred in number, comprising the flower of the Indian Nobility, and persons of distinction from almost every province of the Empire. Among them were the Prince of Arcot and the Princess of Tanjore from the Madras Presidency; the Maharaja Sir Jai Mangal Singh, and some of the principal landowners and citizens of Bengal; the Maharaja of Bahampur and the principal Talukdars of Oudh; forty representatives of the most distinguished families of the North-Western Provinces; scions of the ex-Royal family of Delhi; descendants of the Sadozai of Cabul, and the Alora Chiefs of Sindh; Sikh Sardars from Amritsar and Lahore; Rajputs from the Kangra Hills; the semi-independent Chief of Amb, on the Hazara border; Envoys from Chitral and Yassin, who attended in the train of the Maharaja of Jammu and Cashmere; Arbabs from Peshawur; Patan Chiefs from Kohat and the Derajat; Biluch Tomandars from Dera Ghazi Khan; leading citizens from Bombay; Gond and Mahatta Nobles from the Central Provinces; Rajputs from Ajmere; and Natives of Burma, Central India, Mysore, and Baroda. In addition to the Feudatories and Nobles of the Empire, His Excellency the Governor General of the Portuguese Settlements in India; the Khan of Khelat; a deputation from the Sultan of Muscat; Ambassadors from His Majesty the King of Siam, and the Maharaj Adhiraj of Nepal; the Envoy from the Amir of Kashgar; the Foreign Consular Body; and a large concourse of English and Native officials and visitors,—were present as spectators.

6. The Chiefs and Nobles, with their followers and most of the visitors present, were accommodated in large encampments, arranged, for the most part, in provincial groups on either side of roads converging to a central group of camps on the north side of the ridge, comprising those of the Viceroy, the Governors of Madras and Bombay, the Commander-in-Chief in India, and the Lieutenant-Governors and Chief

Commissioners of Provinces. We enclose a map of Delhi and its environs, showing the location of the several encampments, and a directory, published for the convenience of visitors, giving further details on this subject. For the multitude thus brought together, which cannot, with the troops, have fallen far short of one hundred thousand souls, besides horses, elephants and camels—thanks to the complete arrangements of the local authorities—ample supplies were available; and the sanitary and police arrangements were excellent.

7. With these preliminary observations, we proceed briefly to record the events connected with the Proclamation from the date of the Viceroy's arrival at Delhi until the day of his departure.

8. Having completed a tour of two months' duration from Simla to Bombay, visiting in the course of his journey Peshawur, Lahore, Multan, Bhawalpore, Jacobabad, and Kurrachee, the Viceroy arrived at Delhi by special train on the afternoon of Saturday, the 23rd December. On alighting from the train he was received by the President in Council and other high Civil and Military Officials. In accordance, likewise, with an invitation addressed to them, the Ruling Chiefs present in camp assembled at the Railway station to take part in the reception. The Viceroy, after short conversations with the Officers of Government present on the platform, turned to the Native Chiefs, and addressing them collectively, expressed his pleasure at meeting them, and his thanks for their attendance at Delhi. This reception formed one of the most interesting events of the Assemblage. Many of the sixty-three Chiefs present had never previously met each other; some had not even before left their own principalities; they, one and all, evinced the greatest eagerness to welcome the Viceroy; they moved about without ceremony or question of precedence, and were most cordial and friendly in their manner towards each other.

9. After conversing with the Nizam, the Maharajas Sindia and Holkar, the Maharaja of Cashmere, the Maharajas of Mysore, Udaipur, Jaipur, and others, the Viceroy mounted his State elephant, and followed by the whole of the British Officials present, proceeded in State through the principal roads and thoroughfares of Delhi to the Viceregal Camp. Along the line of route, from the Railway station to the Camp, a distance of nearly six miles, were disposed in a continuous line the whole of the available British and Native Troops and Volunteers assembled at Delhi, in number nearly 15,000 men, interspersed at varied distances with the troops, followers, and State elephants of the Native Chiefs. Crowds of Europeans and Natives filled the available spaces along the route, and received the Viceroy with every demonstration of cordiality and respect. For the Princes, Governors, Deputations, Ambassadors, and Envoys from Foreign States, the Foreign Consular Body present at Delhi, the titular Chiefs, Nobles, and high Government officials, not taking part in the procession, suitable accommodation was provided in favorable localities from which to witness the procession.

10. From the 26th until the 29th of December the Viceroy received and returned official visits, which collectively occupied nine hours daily, including visits to and from the Governor General of the Portuguese Settlements in India; the Khan of Khelat; the Foreign Ambassadors and Envoys; and seventy-seven of the principal Native Chiefs, ruling and titular, present at Delhi. His Excellency took advantage of these receptions to present to the Ruling Chiefs the Banners and Gold Medals commemorative of the Assemblage sanctioned by Her Majesty's Government.

When presenting the Banners and Medals, the Viceroy addressed each Chief as follows:—

"I present Your Highness with this Banner, on which are blazoned the armorial bearings of your family, as a personal gift from Her Majesty the Queen in commemoration of Her assumption of the Title of Empress of India.

"Her Majesty trusts that it may never be unfurled without reminding you, not only of the close union between the Throne of England and your loyal and princely House, but also of the earnest desire of the Paramount Power to see your dynasty strong, prosperous, and permanent.

"I further decorate you, by command of the Queen and Empress, with this Medal. May it be long worn by yourself, and long kept as an heirloom by your family, in remembrance of the auspicious date it bears."

11. His Excellency likewise announced to the several Native Chiefs and Princes the special concessions and acts of grace which Her Majesty the Queen or His Excellency the Viceroy had been pleased to bestow upon them. Marked indications of pleasure were evinced by them at these announcements, and expressions of gratification at the assumption of the new title, as also of desire to give some tangible proof of loyalty and devotion to the Throne, were reiterated to the Viceroy.

12. The 29th and 30th of December were also occupied by the Viceroy in conferring Banners and Gold Commemorative Medals on the Governors of Madras and Bombay, the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab, and the Commander-in-Chief in India. Gold Commemorative Medals were also conferred upon the Members of the Executive Council, the Chief Commissioners, the Resident at Hyderabad, and the Agents to the Governor General. His Excellency likewise received the Consular Body, as well as the Native Noblemen and Gentlemen, nearly 300 in number, who had been specially invited to Delhi, and presented Silver Commemorative Medals to them. We append a list showing in further detail the manner in which these Commemorative Medals were distributed.

13. During this interval the Viceroy held large evening receptions for the European and Native visitors in Camp, and a Levée which was numerously attended. He also entertained each evening at separate banquets the Governors of Madras and Bombay, the Commander-in-Chief of India, the Lieutenant-Governors of Bengal, North-Western Provinces and the Punjab, and the Members of the Executive Council. His Excellency was thus enabled before the actual day of the Proclamation to receive and make the personal acquaintance of a large number of the European official and non-official visitors in Camp, as well as of the principal Native Chiefs and Noblemen present at Delhi.

14. The Imperial Assemblage itself was held in pavilions, specially erected for the purpose, on a slightly rising ground overlooking an extensive plain to the north of the City of Delhi. The ceremonial was conducted in general accordance with the anticipatory description of it contained in our letter of the 5th October last. The Governors of Madras and Bombay, the Ruling Chiefs present at Delhi, with their principal attendants, and the various High Officers of Government, were seated in a large semicircle 800 feet in extent facing the Viceregal Throne. The arrangement by which the Chiefs were seated in a semicircle and intermingled with high officials of the British Government,—their seats being unnumbered and grouped according to the political Jurisdictions to which they appertained—gave great satisfaction; and we are glad to be able to inform Your Lordship in Council that by the excellence of these arrangements not a single complaint was received in regard to those questions of pre-

cedence which had previously prevented many of the Chiefs from meeting each other, and given rise to constant anxiety and embarrassment on all former occasions of the kind. A large concourse of spectators, including His Excellency the Governor General of the Portuguese Settlements in India, His Highness the Khan of Khelat, the Foreign Envoys and Consular Body, and European and Native noblemen and gentlemen from all parts of India, witnessed the proceedings from pavilions erected to the right and left of the Viceroy's dais. The British troops, European and Native, and the troops, followers, and elephants of the Chiefs and Nobles, were disposed in a vast circle on the plain around.

15. The Viceroy arrived at the place of assemblage a little after noon, and, advancing in a State procession to the central dais, took his seat upon the Throne, amidst the usual formalities. His Excellency wore the collar, badge, and robes of the Grand Master of the Order of the Star of India; and his train was borne by two pages—the one an officer of the British Navy, the other a younger son of the Maharaja of Cashmere. The Queen's Proclamation, transmitted in Your Lordship's letter of the 13th July last, was then read in English by the Chief Herald, and afterwards in Urdu by our Foreign Secretary. At its conclusion, a salute of 101 salvos of artillery was fired, interspersed at intervals with *feux-de-joie* from the combined lines of British and Native Infantry; massed bands played the National Anthem; and the Royal Standard was unfurled and hoisted in honour of Her Majesty the Queen and Empress. We do not attempt any further description of the ceremonial, than to say that it was exceedingly impressive, and passed off with complete success.

16. After a suitable pause the Viceroy rose and delivered an Address, of which copies are enclosed. It will be seen that the main object of His Excellency's speech was to clearly explain the gracious intentions of Her Majesty in assuming the new Title, to describe to the people of India the foundation, growth, and character of British Supremacy and assert its permanency. But His Excellency also took occasion to convey to the Civil and Military Officers of the Crown Her Majesty's grateful and emphatic recognition of their energy, public virtue, and self-devotion in the service of the Empire; he expressed to the non-official classes the Queen's appreciation of their loyalty, industry, and enterprise; and cordially thanked the Army of India for the heroic achievements by which they had upheld on every occasion, side by side, the honour of the country. The Viceroy then proceeded to express the acknowledgments of the British Government to the Native Chiefs and Princes for their continued loyalty and attachment to the Crown of England, and to assure them that the ceremony in which they were taking a part that day was the result of Her Majesty's anxious wish to confirm and perpetuate the intimacy of the relations now indissolubly uniting the British Crown with India.

17. Addressing the Native subjects of the Empire generally, the Viceroy explained to them that it was on their gradual and enlightened participation in the exercise of the mild and just authority of the government of the Queen and Empress, and not upon conquest or annexation, that Her Majesty relied for the development of Her Indian Empire. Finally, His Excellency thanked the Foreign Representatives for their attendance, and before concluding his address announced to the assembled gathering the gracious message of royal greeting which the Queen and Empress had sent that day by telegraph for communication to those present at the Assemblage.

18. No sooner had the Viceroy finished his address, than the Assemblage spontaneously rose and joined the troops in giving repeated cheers; many of the Native

Chiefs essayed at the same time to speak. Amongst others, the following replies are worthy of record:

The Maharaja Sindia was the first to speak. He said:—

“Shah-in-Shah; Padshah,—May God bless you! The Princes of India bless you, and pray that your sovereignty (*hukumat**) and power may remain steadfast for ever.”

The Begum of Bhopal spoke in a similar sense. Sir Salar Jung likewise rose, on behalf of the Nizam, and spoke as follows:—

“I am desired by the Nizam to request Your Excellency to convey to Her Majesty, on the part of himself and the Chiefs of India, the expression of their hearty congratulations upon Her assumption of the title of Empress of India, and to assure Her that they pray for Her long life and for the enduring prosperity of Her Empire both in India and England.”

The Maharajas of Udaipur and Jaipur desired, in the name of the United Chiefs of Rajpootana, that a telegram might be sent to the Queen, offering their dutiful and loyal congratulations to Her Majesty on Her assumption of the Imperial Title. The Maharaja of Cashmere expressed to the Lieutenant-Governor of the Punjab, who was sitting near him, his great satisfaction at the tenor of the Viceroy's speech, adding that the day would never be forgotten by him or his children; that it would ever be regarded as an auspicious one; and that the shadow of Her Majesty's gracious Empire would for ever be his chief protection.

19. When the Native Chiefs had ceased speaking, the Viceroy dissolved the Assemblage, and left the dais with the same ceremonies as were observed on his arrival.

20. We have thus the satisfaction of being able to state, for the information of Her Majesty's Government, that the proclamation of the Imperial Title at Delhi was, partly from the care with which all the arrangements had been carried out by those entrusted with them, and partly from the enthusiasm with which all classes joined in the celebration of the event, a great and gratifying success. As it was found impracticable to announce at the place of assemblage the various acts of grace which formed part of the day's proceedings, these were published immediately afterwards in a Gazette Extraordinary, copy of which we annex. We have reason to believe that these concessions have given much satisfaction, particularly to the Native Ruling Chiefs. In addition to the above, other minor concessions were granted at or in connection with the Imperial Assemblage to individuals or local bodies; a descriptive list of such concessions will be furnished with a subsequent despatch, but two of them may be here referred to as having been received with particular satisfaction by the Mahomedan community of Delhi,—the re-opening to public worship of the *Zinat-ul-Musajid*, a mosque near the Palace, long closed on military grounds; and the restoration to that community of the precincts of the *Fatehpuri* mosque, in the principal street of Delhi, which was confiscated in 1857, and had since been used as a Serai.

21. On the evening of the Proclamation day a State Banquet was given by the Viceroy. The occasion was one of considerable interest, as being the first on which the Governor-General of India, the Governors, the Lieutenant-Governors, the Members of the Executive Council, the various Heads of Administrations, and other High Officers of Government, as well as the Governor-General of the Portuguese Settlements, and various Native Noblemen, had ever been present at table at one time.

* This word implies the power of giving to all persons absolute orders which must be obeyed.

The Viceroy, when proposing the health of the Queen and Empress, addressed those present in a speech of which we annex a copy.

22. The three days succeeding to the day of the Proclamation were occupied by the Viceroy in receiving and replying to addresses from Municipal Committees and other public bodies; in receiving farewell visits of ceremony from the Native Chiefs, Ambassadors, and Noblemen present in Camp; and in the transaction of important official business. At the farewell visits each Chief received parting gifts from His Excellency; and some of their Suite, as well as the Political Officers accompanying them, were presented with silver commemorative medals.

23. With regard to the official business transacted by us, we may remind Your Lordship that in our despatch of the 5th October last we stated our intention of endeavouring to take advantage of the presence at the Assemblage of the Governors and Heads of Administrations and Native Chiefs to confer with them personally on a large number of important administrative and financial questions. Thus we were able to effect with great advantage to the general interests of the Empire. The most pressing questions which engaged our attention were those of the famine in Southern India; the various important financial measures connected with the budget for 1877-78; the amalgamation of Oudh with the North-Western Provinces; the arrangements by which, in amicable communication with the Rajputana States, we hope to be able to abolish the Inland Customs line, and ultimately reduce the price of salt through the greater part of India; and the forthcoming negotiations with the Portuguese Government in regard to fiscal and other matters affecting the Settlement of Goa. Other matters of importance were discussed; and in personal conferences with the Governors of Madras and Bombay, we were enabled to settle questions connected with the scarcity which might otherwise have entailed much correspondence and controversy, and to arrange for the deputation of Sir Richard Temple on the special inquiries regarding famine operations separately reported to Your Lordship.

24. A review of Troops on Friday, the 5th of January, concluded the events of the Imperial Assemblage. At noon of that day fourteen thousand of the troops of the three Presidencies, under the Commander-in-Chief in India, passed in review order before the Viceroy in presence of the British and Native visitors at the Camp, the Foreign representatives, and a large concourse of spectators. Nothing could exceed the martial appearance and steady movement of the troops, which elicited universal admiration from those present. We annex a statement of the various corps and regiments present, as well as copy of an address made to them by the Viceroy at the conclusion of the review. Advantage was taken of this opportunity to pass in review the troops and retinues of the Native Ruling Chiefs, and the display was a most interesting and striking one. The proceedings of the Assemblage were formally closed at sunset on the same day, by a salute of 101 guns from the flag-staff tower in the vicinity of the Viceregal Camp; and at 11 p. m. His Excellency left Delhi for Patiala for the purpose of installing the young Maharaja.

25. We have not attempted in this letter to do more than submit for the information of Her Majesty's Government a brief record of facts connected with an Assemblage of which the various scenes will, we feel assured, long live in the memories of those present at it. We earnestly trust that the political importance of the Proclamation of the new title may be increasingly felt as time rolls on, and that the anticipations in connection with it, which we ventured to form in our Despatch of the 5th of October last, will be more than realized, in results fraught with benefit to the interests of the Indian Empire.

26. We desire, in conclusion, to bring to Your Lordship's notice the services of the Officers mentioned in the annexed list, who were charged with the general arrangements of the Assemblage, and to express our warm appreciation of the ability with which they accomplished the important duties entrusted to them. Nothing could exceed the care and solicitude with which these officers, one and all, laboured to bring the proceedings at Delhi to a successful issue. The sanitary, police, commissariat, and other arrangements of the Camp were in every way admirable. We, moreover, received from the Government of the Punjab, which had great responsibilities placed upon it in connection with so large a gathering within the limits of its jurisdiction, the most loyal and able assistance.

27. We propose shortly to submit, for the information of Her Majesty's Government, copies of the various addresses to Her Majesty presented at Delhi, and the congratulatory letters received from Native Chiefs, descriptions of the local durbars held throughout the various provinces of India, and detailed accounts of the expenditure which has been incurred in connection with the Assemblage. We have at present every reason to believe that this expenditure is well within our original estimate of ten lakhs of rupees.

From the Secretary of State for India, to the Viceroy and Governor General of India in Council,—
No. 42, Political, dated London, 29th March 1877.

I have to acknowledge the receipt of Political letter of Your Excellency's Government, No. 24, dated the 2nd February last, reporting the principal events in connection with the Imperial Assemblage held at Delhi on the 1st January 1877, for the purpose of proclaiming the assumption by Her Majesty the Queen of the title of "Empress of India."

2. Her Majesty's Government had previously been informed by telegraph of the general course of the proceedings, but they have perused with interest and satisfaction the detailed report with which they have now been furnished. They desire to convey to Your Excellency personally and to your Colleagues in the Government of India their cordial congratulations on the success of the Assemblage, and they do not doubt that, as anticipated by your Government, the political results, both of the assumption by the Queen of the new title, and of the concessions and acts of grace which have accompanied the notification of that Act of Her Majesty to the Princes and people of India, will be increasingly felt as time goes on, and be beneficial in various ways to the interests of the Empire at large.

3. Her Majesty's Government have much pleasure in recording their entire concurrence in the sentiments expressed by Your Excellency in Council in regard to the value of the services rendered in connection with the Assemblage by the Government of the Punjab and the officers and gentlemen specified in the list accompanying your letter under reply. Upon the Government of the Punjab much responsibility necessarily rested, while any failure in the arrangements at Delhi, however well considered they may have been, would have seriously marred the political success anticipated from the proceedings. That no failure of any kind should have occurred in the arrangements, whether those of a ceremonial character, or those incidental to the gathering together in a limited space of a great and miscellaneous multitude, is a cause for much satisfaction, and is a result highly creditable to the local Government and to the officers immediately concerned.

From the Viceroy and Governor General of India in Council, to the Secretary of State for India,—
No. 142, Political, dated 6th August 1877.

In our letter of the 2nd of February last, we had the honour to report the ceremonies with which the assumption by Her Majesty the Queen of the title of Empress of India had been proclaimed at Delhi. We then promised to submit, for the information of Her Majesty's Government, a further communication descriptive of the local Durbars held throughout India in celebration of the event, as well as copies of the various addresses and congratulatory letters received, then and since, from Native Chiefs and others throughout India. In accordance with this engagement we now enclose the papers connected with these subjects.

2. The list of concessions enclosed in the present despatch refers chiefly to minor acts of grace, the arrangements for which were not completed in time to allow of their publication in the *Gazette of India* of January 1st, 1877. Many of them consist of rewards granted for important services inadequately recognized in the past; as well as of increases to pensions and jaghirs enjoyed by ancient Native families, whose unquestioned loyalty rendered them deserving of assistance on this special occasion in the maintenance of their former position and dignity. These marks of favour, which Your Lordship will find fully described in the abstract of contents attached to this letter, were deeply appreciated by all concerned.

3. Our Resolution regarding the release of prisoners in the various provinces of India was, as Your Lordship is aware, published in the *Gazette* issued at Delhi on the day of the Proclamation; but we now beg to enclose a Minute since drawn up by Sir Edward Bayley, containing some interesting details on the subject. Under the careful supervision of our Colleague, this particular act of grace, to which the natives of India attach much importance, was brought to a successful issue. After the most careful enquiry into each case, nearly 16,000 prisoners were released, carrying the feeling of rejoicing, with which we desired the day to be marked, to a vast number of individuals in remote districts, who would probably have never heard of the occasion in any other way. Sir Edward Bayley points out that apprehensions were expressed in some quarters lest any indiscriminate order for the release of persons of bad character should lead to a disturbance of the public peace, or to a large increase of crime. We ourselves never shared these apprehensions, and it is satisfactory to learn from our Colleague's Minute that no such result took place. "So far as can be ascertained," he says, "but a very infinitesimal fraction of the large number set free has again relapsed into crime, and only one or two cases have been brought to notice in which persons so released have been again arrested on criminal charges. This fact is very creditable to the judgment with which the sections for release were made, and the present feeling of the native community may safely be said to be one of almost entire satisfaction and approbation. As regards the release of prisoners confined for petty debts, by payment of their liabilities, the feeling has," he adds, "been everywhere one of great and unanimous satisfaction. In the Central Provinces, at Seonee, a rich money-lender, at whose suit a good many debtors were in jail, as soon as he heard that all of them who owed him under Rs. 100 had their debts paid by Government at once sent releases for all the rest, in order to mark his appreciation of the liberality of Government and his own loyal feeling." We desire to take the opportunity of expressing our high sense of the value of our Colleague's labours in a matter which was one of great delicacy, and yet specially calculated to cause the assumption of the new title to be remembered with satisfaction throughout the Empire.

4. The loyal tone which pervades the enclosed addresses and letters, received from Native Chiefs, public bodies, and private individuals, in all parts of India, will,

we feel sure, be appreciated by Her Majesty's Government. The addresses and congratulatory poems, herewith enclosed, are written in divers languages and dialects, and many of them are rich in Oriental imagery; but we venture to think that they contain unique and gratifying evidence of the hearty satisfaction with which all races and creeds in this country have regarded Her Majesty's formal assumption of the imperial title. We have not sent separate answers to the several communications herewith transmitted, being of opinion that a general letter from Your Lordship, which we could publish in the various *Gazettes* throughout India, will afford the most appropriate means of acknowledgment.

5. From the papers enclosed in this letter, Your Lordship will see that the manner in which the assumption of the new title was celebrated throughout this Empire and its dependencies was very gratifying. In the districts and towns under direct British administration, as well as in the durbars of those Native Chiefs who were unable to attend the Imperial Assemblage, the manifestations of loyalty were marked, and the occasion evidently looked upon by the people at large as one of peculiar importance.

6. At the Presidency Towns of Calcutta, Madras, and Bombay, the Proclamation was read by the chief civil officer of the district and the Presidents in Council respectively, in the presence of thousands of spectators and the troops of the garrisons, and was received by all with marked attention and respect. The local rejoicings in the various districts and towns throughout India were not less gratifying, and were remarkable, both for their spontaneous and cordial character and for the care with which the proceedings were conducted by the local officials. We refrain from entering into the details of those proceedings only from a desire not to unduly lengthen this letter. Throughout the whole of the British districts, notably in Madras, Bengal, and the North-Western Provinces, food and clothing were gratuitously distributed to the poor; whilst many of the wealthy zemindars and municipalities gave liberal grants towards works of public utility, in order to commemorate the assumption of the new title in some permanent form. In British Burmah and other outlying provinces, the same loyalty was evinced; whilst at Aden the ships in harbour, including a steamer of His Highness the Khedive, were dressed in honour of the occasion, and much enthusiasm evinced by the mixed population of that Settlement.

7. The durbars held at the capitals of the Native Chiefs and Princes absent from Delhi were equally characterized by demonstrations of cordial loyalty. In Bengal and Northern India, for instance, the Raja of Hill Tipperah personally superintended the arrangements of the durbar held at his capital, and evinced much pleasure at having such an opportunity of testifying his fidelity to the British Government; the Maharaja of Sikkim, unable to hold a durbar in his own capital, sent all his chief officers to attend the reading of the Proclamation at Darjeeling; at Moorshedabad there were great rejoicings on behalf of the Nawab Nazim of Bengal; at Cuttack the residents subscribed a large sum to be spent in building a Town Hall for public use; the Nawab of Rampore proclaimed a general holiday for three days throughout his territories, and brilliantly illuminated his capital; whilst at Tehri, Bustar, and elsewhere, demonstrations of loyalty characterized the proceedings of the day. In the Punjab every anxiety was shown by the States of Puttiala and Kuporthulla to do honor to the occasion; and it is reported that throughout this important province generally, the bearing of the people was exceptionally loyal and cordial. In the numerous and important Hill States of the Himalayas, the Rajas observed the appointed day with the ceremonies usual on the installation of a reigning Chief. In Hyderabad and Berar

the demonstrations of good feeling towards the British Government were evinced in a marked manner. In Central India and Rajpootana the evidences of loyal feeling shown at the various courts of those Princes who were unable to attend at Delhi, were likewise very gratifying. The Maharaja Holkar gave a special donation of money towards the famine relief in Southern India, and the Nawab Begum of Bhopal placed in the hands of the Political Agent a like sum to be spent in Her Highness' name in any good work that the British Government might select. In Madras, the Maharaja of Travancore, the Rajas of Cochin and Pudukottai, and many of the rich landed proprietors of that Presidency, held durbars at their principal stations in honor of the event; amongst others, those of Chittur subscribed Rs. 10,000 towards providing the district of North Arcot with a district school to be called after the Empress of India; whilst the day was celebrated with equal honor throughout the Province of Mysore. In Bombay the Nawab of Cambay released all his prisoners (which, it may be said, was a measure generally carried out on the day of the Proclamation throughout the whole of the Native States), presented his troops with a day's pay, and left nothing undone to evince his loyalty. The Thakur of Bhaonagar has intimated his intention of constructing, at a cost of a lakh of rupees, a bridge over the Aji River at Rajkote, to be called the *Kaisar-i-Hind* Bridge. Similarly, the Rao of Kutch, the Maharajas of Edur and Kolhapore, the Nawab of Junjeera, and the numerous Chiefs of Kattywar, celebrated the event at their capitals with every possible mark of honor. Among the latter the Thakur Sahib of Palitana has presented the town of Palitana with a Dhurumsala and clock-tower at a cost of Rs. 9,000 in honor of the occasion.

8. At Zanzibar, Muscat, Bushire, and elsewhere, the importance of the event was equally appreciated. The Resident in the Persian Gulf reports that the Flag Staff of the British Residency and those of the Ottoman and Netherland Consulates at Bushire were dressed; whilst official visits were paid to him by the representatives of Holland and the Porte. The Sultan of Muscat, although represented at Delhi, honored the occasion by firing at his capital a salute of 101 guns, and by paying a personal visit to the Political Agent.

9. We desire, in conclusion, to enclose, for Your Lordship's information, a report submitted to us by Dr. Ross, in charge of the sanitary arrangements of the Assemblage at Delhi, showing the success which attended the important labours of himself and the medical officers associated with him on that occasion; and we also append extracts from our financial statement shewing the net cost of that Assemblage. And we cannot close this letter without expressing to Your Lordship our high appreciation of the cordial assistance of the heads of the local Governments, and the officers under them, in making the assumption of the Imperial title an event brought home to the masses of India, in a manner which we feel assured will long live in the memories of all classes and creeds throughout the Empire.

From the Secretary of State for India, to the Viceroy and Governor General of India in Council,—
No. 109 (Political), dated London, 31st October 1877.

I HAVE to acknowledge the receipt of Political letter of Your Excellency's Government, No. 142, dated the 6th August last, with its accompaniments, reporting the manner in which the assumption by the Queen of the title of "Empress of India" was celebrated throughout that country on the 1st January last, and forwarding copies of various addresses and congratulatory letters from Native Chiefs and others.

2. I have laid these papers before the Queen, by whom they have been perused with great interest. Her Majesty is very sensible of the efforts made by the Local Officers,

in all parts of Her Indian dominions, to celebrate the occasion in a manner suitable to the varying conditions of the population, and of their care to explain to the Chiefs, noblemen, and gentlemen, who attended the several Durbars, the sentiments by which Her Majesty was animated in deciding to assume the new title.

3. The reports which you have transmitted, testifying to the loyalty and good-feeling shown by all classes of Her subjects in India, European and Native, have afforded the Queen extreme satisfaction; while Her Majesty has been gratified to learn that, at the capitals and in the territories of the Native Princes and Chiefs generally, the day was marked by demonstrations not less cordial than those by which it was signalized in Her own dominions.

4. The Kharitas and congratulatory addresses forwarded with your letter, whether proceeding from Native Chiefs, from public bodies, or from private individuals, have been received by the Queen with sincere pleasure; and I have been honored by Her Majesty's commands to instruct Your Excellency to notify publicly Her high appreciation of the feelings of personal devotion to Herself and of loyalty to the British Crown which are expressed in them.

5. It only remains for me, on the part of Her Majesty's Government, to express their satisfaction that the proceedings throughout India generally upon this great occasion should have been attended by the same marked success as that which characterized the ceremonial at Delhi itself. This result must be attributed to the energy and tact shewn by the Heads of the Local Governments, and the Officers under them, in carrying into effect your instructions; and Her Majesty's Government fully concur in the sentiments which Your Excellency in Council has recorded upon this point.

By Order of the Viceroy and Governor General,

C. U. AITCHISON,
Secy. to the Govt. of India.

Star of India.

No. 1. S. I.

Fort William, the 1st January 1878.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that HER MAJESTY THE QUEEN AND EMPRESS OF INDIA has been graciously pleased to appoint Sir Richard Temple, Bart., K.C.S.I., to be a Knight Grand Commander, and the Honourable Major-General Michael Kavanagh Kennedy, R.E., to be a Knight Commander of the said Order.

By Order of His Excellency the Grand Master,

C. U. AITCHISON,
*Secretary to the M. E. Order
of the Star of India.*

Order of the Indian Empire.

By the Gracious Command of HER MAJESTY THE QUEEN AND EMPRESS OF INDIA, conveyed through Her Principal Secretary of State for India, the Viceroy and Governor General is pleased to publish the following notifications:—

No. 1. I. E.

Fort William, the 1st January 1878.

HER MAJESTY THE QUEEN AND EMPRESS OF INDIA having been pleased to institute an Order of Distinction to be styled The Order of the Indian Empire, for the purpose of rewarding services to HER MAJESTY and Her Indian Empire, and of commemorating the proclamation of Her style and title of EMPRESS OF INDIA in Her Indian Dominions, the following Warrant for the Institution of the Order is published by HER MAJESTY'S command:—

Warrant for the Institution of the Order to be styled and designated THE ORDER OF THE INDIAN EMPIRE, and of the Regulations or Statutes for the Government of the same.

VICTORIA, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, Empress of India, to all to whom these presents shall come, greeting. Whereas, We, taking into Our Royal consideration that there does not exist adequate means whereby We can reward the important and useful services rendered to Us and to Our Indian Empire, and being desirous to commemorate the event of the proclamation of Our style and title of Empress of India in Our Indian Dominion, We have resolved to institute a new Order or Decoration. Now know ye that, for the purpose of carrying this Our resolution into effect, We have instituted, constituted, and created, and by these presents for Us, Our heirs and successors do institute, constitute, and create an Order of Distinction, to be known and have for ever hereafter the name, style, and designation of THE ORDER OF THE INDIAN EMPIRE, and We are graciously pleased to make, ordain, and establish the following rules and ordinances for the government of the same, which shall from henceforth be inviolably observed and kept.

I. It is ordained that this Order shall henceforth be styled in all Acts, Proceedings, and Pleadings, THE ORDER OF THE INDIAN EMPIRE.

II. It is ordained that the Order shall consist of the Sovereign, Grand Master, and of such Members or Companions as We, Our heirs and successors, shall appoint.

III. It is ordained that We, Our heirs and successors, Kings and Queens Regnant of the United Kingdom of Great Britain, Emperors and Empresses of India, are, and for ever shall be, Sovereigns of this Order.

IV. It is ordained that the Viceroy and Governor General of India for the time being shall hold and enjoy the office of Grand Master of this Order, and shall in virtue thereof be First and Principal Companion of the Order, and he shall take especial care that these Statutes be regularly observed; and We do hereby nominate and appoint Our Right trusty and well-beloved Councillor Edward Robert Lytton, Lord Lytton, Viceroy and Governor General of India, to be Grand Master of the said Order, to hold the same during the time he shall continue to hold

and enjoy the high and important office of Viceroy and Governor General of India. And We do hereby ordain and declare that, upon every person hereafter ceasing to hold the said office of Viceroy and Governor General of India, he shall nevertheless remain a Companion of the Order, with rank among the Companions according to the date of his or their having been sworn in as Viceroy and Governor General of India: Provided, nevertheless, and We do hereby declare, that this rule shall not be applicable to such persons who may merely act as Governor General of India to meet an emergency.

V. It is ordered that it shall be competent for Us, Our heirs and successors, to confer the decoration of this Order upon such persons who by their services, official or other, to Our Empire in India, have merited Our Royal favour, and upon such distinguished representatives of Eastern Potentates as We, Our heirs and successors, may think fit.

VI. It is ordained and We do hereby declare that the Councillors of Us, Our heirs and successors, for and in Our Indian Empire, shall be and are declared to be *ex-officio* and for life Companions and Members of this Order.

VII. It is ordained and We do hereby declare that the number of nominations to this Order shall not, in this first instance, exceed fifty in number, and that the nominations in any successive year shall not exceed twenty, exclusive in every case of the *ex-officio* appointments provided in the last recited article.

VIII. It is ordained that when We, Our heirs and successors, shall be pleased to appoint any person to be a member of this Order, such appointment shall be made by Warrant under Our Sign Manual, sealed with the Seal of the Order, and countersigned by one of Our Principal Secretaries of State.

IX. It is ordained that the decoration of the Order shall be and shall be worn as set forth* in the Statutes of the Order.

X. It is ordained that the Seal of this Order shall be as set forth in the Statutes of the Order and shall have engraved thereon the circumscription "The seal of the Order of the Indian Empire," and that these Rules and Regulations shall be sealed with the same.

XI. It is ordained that the following officers shall be appointed to this Order, that is to say, a Secretary and a Registrar.

XII. It is ordained that the Grand Master shall from time to time appoint a duly qualified person to be Secretary of the Order, who shall reside at the seat of Government of India, and that he shall, under the direction of the Grand Master, attend to the service of the Order, and enter in a Register the names of the members admitted to the Order, and shall wear around his neck pendant from the Riband of the Order the Badge as shall be set forth in the Statutes of the Order.

XIII. It is ordained that the Registrar of this Order shall be appointed by Us, Our heirs and successors, and shall have the custody of the Seal and of the Archives of the Order. He shall attend to the service of the Order, and shall execute such directions as he may receive from Our Principal Secretary of State for India. He shall prepare and engross all warrants and instruments which may require to be sealed with the Seal of the Order, and record all nominations to the Order in the Register of the Order. He shall wear around his neck

* NOTE.—The description of the Insignia will be hereafter notified.

pendant from the Riband of the Order the Badge as shall be set forth* in the Statutes of the Order.

XIV. It is ordained that the first day of January in every year shall henceforth be taken and deemed to be the anniversary of the institution of this Order.

XV. In order to make such additional provisions as shall effectually preserve pure this most honourable Order, We do hereby declare that if any person on whom the said Order is conferred or granted be guilty of any crime or disgraceful conduct which in Our judgment disqualifies him for the same, his name shall, by an especial Warrant under our Sign Manual, to be countersigned by Our Principal Secretary of State for India, be forthwith erased from the Register of those upon whom the said Order shall have been conferred, and his decoration forfeited and returned to Us, Our heirs and successors. We do further declare that We, Our heirs and successors, shall be the sole judges of the circumstances demanding such expulsion, and that We shall at all times have power to restore to the Order any person who may have been expelled when circumstances render such restoration just and expedient.

XVI. It is ordained that this Order shall rank next to and immediately after Our most distinguished Order of St. Michael and St. George, and that the Companions thereof shall in all places and assemblies whatsoever have place and precedence next to and immediately after the Companions of Our said Order of St. Michael and St. George, and shall rank among themselves according to the dates of their respective nominations, and, further, that the members shall be entitled to suspend a representation of the Riband and Badge of the Order from the bottom of the escutcheon containing their Armorial Bearings.

Lastly, We reserve to Ourselves, Our heirs and successors, full power of annulling, altering, abrogating, augmenting, interpreting, or dispensing with these regulations or any part thereof, by a notification under the Sign Manual of the Sovereign of the Order.

Given at Our Court at Osborne under the Seal of the said Order, this thirty-first day of December one thousand eight hundred and seventy-seven, in the forty-first year of Our reign.

By Her Majesty's command.

SALISBURY.

No. 2. I. E.

His Excellency the Grand Master of The Order of the Indian Empire is pleased to appoint C. U. Aitchison, Esq., C.S.I. and LL. D., to be Secretary of The Order of the Indian Empire.

No. 3. I. E.

In accordance with Her Majesty's Warrant for the Institution of The Order of The Indian Empire, His Excellency the Grand Master is pleased to notify that the following COUNCILLORS of Her Majesty the Queen and Empress of India for and in Her Indian Empire have been declared to be *ex-officio*, and for life, Companions and Members of the aforesaid Order:—

Arbuthnot, the Honorable Sir Alexander John, K.C.S.I., Member of the Council of the Governor General.

* NOTE.—The description of the Insignia will be hereafter notified.

Bayley, the Honorable Sir Edward Clive, K.C.S.I., Member of the Council of the Governor General.

Boondce. His Highness Ram Singh, G.C.S.I., Maharajah of

Buckingham and Chandos, His Grace the Most Noble Richard Plantagenet Campbell, G.C.S.I., Duke of, Governor of Madras.

Cashmere and Jummo. His Highness Ranbir Singh, G.C.S.I., Maharajah of Clarke, Colonel the Honorable Sir Andrew, K.C.M.G., C.B., Member of the Council of the Governor General.

Couper, the Honorable Sir George Ebenezer Wilson, *Bart.*, K.C.S.I., C.B., Lieutenant Governor of the North-Western Provinces and Chief Commissioner of Oudh.

Davies, Sir Robert Henry, K.C.S.I., late Lieutenant Governor of the Punjab.

Eden, the Honorable Ashley, C.S.I., Lieutenant Governor of Bengal.

Egerton, the Honorable Robert Eyles, C.S.I., Lieutenant Governor of the Punjab.

Gwalior. His Highness Jiaji Rao Sindia, G.C.B., G.C.S.I., Maharajah of

Haines, His Excellency General Sir Frederick Paul, G.C.B., Commander-in-Chief in India.

Hobhouse, Sir Arthur, K.C.S.I., late Member of the Council of the Governor General.

Indore. His Highness Tukoji Rao Holkar, G.C.S.I., Maharajah of

Jeypoor. His Highness Ram Singh, G.C.S.I., Maharajah of

Jheend. His Highness Ragbir Singh, G.C.S.I., Rajah of

Johnson, Lieut.-General the Honorable Sir Edwin Beaumont, K.C.B., Member of Council of the Governor General (*ex-officio*).

Norman, Major-General Sir Henry Wylie, K.C.B., late Member of the Council of the Governor General.

Rampoor. His Highness Mohammad Kalb Ali Khan, G.C.S.I., Nawab of Stokes, the Honorable Whitley, C.S.I., Member of the Council of the Governor General.

Strachey, the Honorable Sir John, K.C.S.I., Member of the Council of the Governor General.

Temple, His Excellency Sir Richard, *Bart.*, G.C.S.I., Governor of Bombay.

Travancore. His Highness Rama Varma, G.C.S.I., Maharajah of

No. 4. I. E.

HER MAJESTY THE QUEEN AND EMPRESS OF INDIA has been pleased to appoint the under-mentioned persons, who by their services have merited the Royal favour, to be Companions of The Order of the Indian Empire:—

1. Meer Mahmood Khan, eldest son and heir of the Khan of Khelat.
2. The Honorable Louis Steuart Jackson, Bengal Civil Service, Puisne Judge of the High Court of Judicature, Bengal.
3. Colonel Sir Richard John Meade, K.C.S.I., Resident at Hyderabad.
4. Bukht Singh, Rao Bahadur, Rao of Bedla, in Meywar.
5. John Muir, Esq., D.C.L., late Bengal Civil Service.

6. Dietrich Brandis, Esq., Ph.D., Inspector General of Forests, India.
7. Sri Rajamani Raja Deo, Zemindar of Mandasa, Madras.
8. The Honorable Charles Arthur Turner, Puisne Judge of the High Court of Judicature, North-Western Provinces.
9. Meer Ali Khan, eldest son and heir of the Jam of Lus Beyla, Khelat.
10. The Honorable Gregory Charles Paul, B.A., Officiating Advocate General, Bengal.
11. Sirdar Asad Khan, Chief of the Sarawan Brahuis, Khelat.
12. Lieutenant-Colonel Owen Tudor Burne, C.S.I., Secretary in the Political and Secret Department of the India Office; now Officiating Private Secretary to the Viceroy.
13. Sirdar Gohur Khan, Chief of the Jelawan Brahuis, Khelat.
14. Richard Kaye Puckle, Esq., Madras Civil Service, Director of Revenue Settlement, Madras.
15. Surgeon-Major William Jameson, late Superintendent of the Botanical Gardens, Saharunpore, North-Western Provinces.
16. Syud Vilayut Ali Khan, Banker, Zemindar, and Honorary Magistrate, Patna, Bengal.
17. Colonel William George Mainwaring, Commandant, 30th Regiment Bombay Native Infantry.
18. Rajendra Lala Mitra, Rai Bahadur, LL. D., Director of the Wards' Institute; Honorary Magistrate and Municipal Commissioner, Calcutta.
19. Surgeon-General John Fullarton Beatson, M.D., Indian Medical Department.
20. Deputy Surgeon-General James Tyrell Carter Ross, Indian Medical Department.
21. Norman Robert Pogson, Esq., F.R.A.S., Government Astronomer and Meteorological Superintendent, Madras.
22. William Wilson Hunter, Esq., B.A., LL.D., Bengal Civil Service, Director General of Gazetteers.
23. Colonel Charles Shuckburgh Hearn, Inspector General of Police, Madras.
24. Lieutenant-Colonel Edward Charles Sparshott Williams, R.E., Officiating Deputy Secretary, Public Works Department, Railway Branch.
25. The Honorable Kristo Das Pal, Rai Bahadur, Member of the Bengal Legislative Council, and Municipal Commissioner, Calcutta.
26. Major-General Alexander Cunningham, C.S.I., R.E. (Bengal Retired List), Director General of the Archaeological Survey of India.
27. Rear-Admiral John Bythessa, R.N., C.B., V.C., Consulting Naval Officer for the Marine Department of the Government of India.
28. Morarjee Goculdass, Esq., Merchant, and Justice of the Peace, Bombay.
29. Lieutenant-Colonel Bendyshe Walton, Honorary Aide-de-Camp to the Governor General, Military Store-keeper, and Commandant of the Calcutta Volunteer Rifles.

30. Lieutenant-Colonel Henry Moore, Persian Interpreter to the Commander-in-Chief in India.
31. Tiruvarur Muttuswami Aiyar, Esq., B.L., Judge of the Small Cause Court, Madras, on duty at Madura.
32. Colonel William Gordon, Chief Inspector of Musketry, Bengal.
33. Saleh Hindi, Khan Bahadur, of Joonagurh, Bombay Presidency.
34. The Honorable Donald Graham, Merchant, Member of the Legislative Council, and Justice of the Peace, Bombay.
35. Surgeon-Major Thomas Gillham Hewlett, Indian Medical Department, Officiating Sanitary Commissioner, Coroner, and Justice of the Peace, Bombay.
36. Cettapaliem Ranga Charloo, Esq., Controller of the Household of His Highness the Maharaja of Mysore.
37. Colonel Charles Metcalfe MacGregor, C.S.I., 1st Assistant Quarter Master General in India.
38. Robert Barkley Shaw, Esq., F.R.G.S., Political Agent and British Joint Commissioner at Leh.
39. George Bühler, Esq., Ph.D., Bombay Educational Service.
40. Bapu Deva Shastri, Professor of Mathematics, Sanscrit College, Benares.
41. Patrick Carnegy, Esq., Commissioner of Rae Bareilly, and Justice of the Peace, Oudh.
42. Thomas Maltby Gibbon, Esq., Indigo Planter, Bengal, and Manager of the Bettiah Estates.
43. Roper Lethbridge, Esq., M.A., Bengal Educational Service.
44. Baboo Bhudev Mookerjee, Bengal Educational Service.
45. George Smith, Esq., LL.D., Edinburgh.
46. John Henry Rivett-Carnac, Esq., Bengal Civil Service, Opium Agent, Benares.
47. Captain the Honorable George Campbell Napier, on special duty in Persia.
48. Roscoe Bocquet, Esq., Agent of the Sind, Punjab, and Delhi Railway.
49. James Blackburn Knight, Esq., late Member of the Bengal Legislative Council, Honorary Magistrate of Calcutta.
50. Pundit Nain Singh, late of the Great Trigonometrical Survey.

By Order of the Grand Master,

C. U. AITCHISON,
Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Fort William, the 1st January 1878.

No. 2P.—His Excellency the Viceroy and Governor General is pleased to confer upon Mana Vikrama, Zamorin or 1st Raja of Calicut, Madras, the title of "Maharaja Bahadur" as a personal distinction.

No. 3P.—His Excellency the Viceroy and Governor General is pleased to confer upon Ardote Singh, Rais of Kotec, in Baghelkand, and upon his heirs and successors in the Chiefship, the title of “Raja Bahadur.”

No. 4P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of “Raja Bahadur” as a personal distinction :—

Kunwar Maharaj Singh, of Haldaur, North-Western Provinces.

Rai Rajendro Lal Mullick Bahadur, Bengal.

No. 5P.—His Excellency the Viceroy and Governor General is pleased to confer upon Rao Sahib Muccoond Ramchunder, Assistant Engineer, Public Works Department, Bombay, the title of “Rao Bahadur” as a personal distinction.

No. 6P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of “Rai Bahadur” as a personal distinction :—

Mehtah Bijey Singh, Dewan of His Highness the Maharaja of Jodhpoor, Rajputana.

Rao Pandurang Tantia Gorey, Superintendent of the State of Dewas (Senior Branch), Central India.

Babu Khem Kurn, Agent of the Military Horse Van Dák, Rawulpindi.

Babu Durga Prosad Ghose, late Judge of the Small Cause Courts of Howrah, Hooghly, and Serampoor, Bengal.

Ram Narayan, late Inspector, Oudh Police Force.

No. 7P.—His Excellency the Viceroy and Governor General is pleased to confer upon the under-mentioned Native Gentlemen the title of “Khan Bahadur” as a personal distinction :—

Taz-ud-din Hossain, Assistant Commissioner, 2nd Class, Berar.

Moodeen Sheriff, Honorary Surgeon, Madras.

Syad Hadi Hassain, Honorary Assistant Commissioner, Punjab.

Dastúr Hoshung Jamaspjee, Assistant Professor of Oriental Languages, Deccan College, Poona, Bombay.

Agha Kalbabid, Honorary Assistant Commissioner, Punjab.

Shamsuddin Ali Khan, Special Mamlatdar, Poona District, Bombay.

Alladad Khan, Sirdar Bahadur, Pensioned Resaldar, North-Western Provinces.

Moonshee Bukaoollah, late 1st Grade Inspector of Police in the Hooghly District, Bengal.

Ali Dost Sahib, Inspector of Police, Madras.

No. 8P.—His Excellency the Viceroy and Governor General is pleased to confer upon Kukaji, Patel of Sheogaon, in Berar, the title of “Rao Sahib” as a personal distinction.

By Order of His Excellency the Viceroy and Governor General of India,

C. U. AITCHISON,

Secretary to the Government of India,
Foreign Department.

FOREIGN DEPARTMENT.

NOTIFICATION.

POLITICAL.

Fort William, the 2nd January 1878.

ORDER OF THE BATH.

No. 28P.—On Tuesday, the 1st January 1878, at twelve o'clock, His Excellency the Right Hon'ble EDWARD ROBERT LYTTON BULWER-LYTTON, BARON LYTTON OF KNEBWORTH, Grand Master of the Most Exalted Order of the Star of India, Viceroy and Governor General of India, invested, in the name and on behalf of Her Most Gracious Majesty the QUEEN AND EMPRESS OF INDIA, His Highness JIAJI RAO SINDIA, MAHARAJA OF GWALIOR, Knight Grand Commander of the Most Exalted Order of the Star of India, having the honorary rank of General in the British Army, with the Insignia of his Dignity as an Honorary Member of the Military Division of the First Class, or Knights Grand Cross of the Most Honorable Order of the Bath.

The following Members of the Order present at Calcutta attended :—

H. E. Sir F. P. Haines, G.C.B.

Lieutenant-General the Hon'ble Sir E. B. Johnson, K.C.B.

Lieutenant-General Sir H. D. Daly, K.C.B.

Lieutenant-General the Hon'ble A. E. Hardinge, C.B.

Major-General W. A. Crommelin, C.B.

Surgeon-General John Harrie Ker Innes, C.B.

The Hon'ble Sir G. E. W. Couper, Bart., K.C.S.I., C.B.

G. Ricketts, Esq., C.B.

Major-General J. Ross, C.B.

Colonel A. W. Murray, C.B.

Colonel J. Watson, C.B., V.C.

The Hon'ble Sir A. Clarke, R.E., K.C.M.G., C.B.

Colonel C. G. Arbuthnot, C.B.

Major-General F. S. Roberts, C.B., V.C.

Major-General P. S. Lumsden, C.B., C.S.I.

Colonel H. K. Burne, C.B.

Rear-Admiral J. Bythesea, C.B., V.C.

Colonel J. T. Walker, C.B.

Colonel C. C. Johnson, C.B.

The seats of Members of the Order were placed on either side of the Dais, right and left, in alternate order according to rank and seniority in the Order.

His Highness the MAHARAJA OF GWALIOR was, on his arrival at the foot of the Grand Entrance, led by the Under-Secretary in the Foreign Department and an Aide-de-Camp to the Viceroy, to the room assigned for his use.

On His Excellency the VICEROY entering the Chamber of Investiture attended by his Personal Staff, a Viceregal Salute was fired, and the Guard presented arms, and all persons present rose and remained standing until His EXCELLENCY had taken his seat. Each Member of the Order made his reverence as His EXCELLENCY passed.

The Band played the National Anthem.

At the conclusion of the National Anthem, His EXCELLENCY took his seat and directed the ceremony to proceed.

The Foreign Secretary then reported that the business before the Assembly was the investiture of His Highness the MAHARAJA OF GWALIOR with the dignity of a Knight

Grand Cross of the Order of the Bath, and read aloud the Warrant of the Sovereign empowering His Excellency the Viceroy to perform the ceremony of investiture. The Secretary then delivered to His Excellency the Sovereign's grant of the dignity of a Knight Grand Cross.

This done, the Secretary and Under-Secretary withdrew to conduct His Highness the MAHARAJA into the Viceroy's presence.

A procession was next formed (at the apartment in Government House where His Highness the MAHARAJA had in the meantime been in waiting) of—

Spears, Maces.

UNDER-SECRETARY IN THE FOREIGN DEPARTMENT, bearing the Insignia upon a cushion.

SECRETARY IN THE FOREIGN DEPARTMENT.

His Highness the MAHARAJA OF GWALIOR between the two Junior Knights in attendance.

Attendants of His Highness.

Members of the Second and Third Classes of the Order rose from their seats.

The Guard of Honour presented arms as His Highness passed into the Marble Hall. Upon arrival of the procession in front of the Dais, His Excellency the Viceroy stated the object of the Assembly. His Highness the MAHARAJA then replied.

The Foreign Secretary having received from His Excellency the Sovereign's grant in favour of the MAHARAJA OF GWALIOR, read it aloud.

HIS EXCELLENCY then proceeded to invest His Highness with the Riband and Badge, by placing the Riband over the right shoulder and passing it obliquely to the left side. His Excellency then presented to the MAHARAJA the Star by placing it on his left breast, and addressed the following admonition:—

"In the name of the Queen and Empress of India, and by Her Majesty's Command, I hereby invest you with the Insignia of the Order of the Bath, of which Most Honorable Order Her Majesty has been graciously pleased to appoint you to be a Knight Grand Cross."

A salute of 21 guns was then fired. When the admonition had been given, His Highness made his reverence to His Excellency, and was conducted by the two Knights Commanders and the Foreign Secretary to his seat, in front of which he remained standing. The Foreign Secretary proclaimed the full title of His Highness, that is to say:

HIS HIGHNESS MUKHTAR-UL-MULK, AZIM-UL-IKTIDAR, RUFU-USH-SHAN, WALA SHIKOH, MUHTASHAM-I-DAURAN, UMDAT-UL-UMARA, MAHARAJ ADHIRAJ, ALIJAH MAHARAJA JIAJI RAO SINDIA, BAHADUR, SHRINATH, MAUSUR-I-ZAMAN, FIDWI-I-HAZRAT MALIKI MUAZZAMA, RAFI-UD-DARJA-I-INGLISTAN, HISAM-US-SALTANAT MAHARAJA OF GWALIOR, Honorary Member of the Military Division of the First Class or Knights Grand Cross of the Most Honorable Order of the Bath, Knight Grand Commander of the Most Exalted Order of the Star of India, Honorary General in the British Army.

During the proclamation the Guard of Honour presented arms. The proclamation being ended, His Excellency retired.

After His Excellency's departure, His Highness the MAHARAJA was conducted from the Chamber of Investiture to the room assigned for his use by the Foreign Secretary.

By Command of His Excellency the Viceroy and Governor General of India,

C. U. AITCHISON,

Secretary to the Government of India,

Foreign Department.

STAR OF INDIA.

No. 2 S. I.

NOTIFICATION.

Fort William, the 2nd January 1878.

In obedience to the Command of HER MAJESTY QUEEN VICTORIA, by the Grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, Sovereign of the Most Exalted Order of the Star of India, a Grand Chapter of the Most Exalted Order of the Star of India was held in Calcutta on Tuesday, the 1st day of January 1878, at Government House, for the purpose of investing His Highness Jaswant Singh, Maharaja of Bhurtpore, and His Highness Ishwaripershad Narayan Singh, Maharaja of Benares, as Knights Grand Commanders; and the Hon'ble Edward Clive Bayley, Bengal Civil Service, Companion of the Most Exalted Order of the Star of India, Sir George Ebenezer Wilson Couper, Bart., Companion of the Most Honorable Order of the Bath, and the Hon'ble Major-General Michael Kavanagh Kennedy, R.E., as Knights Commanders; and of decorating the Hon'ble Whitley Stokes, the Hon'ble Theodore Cracraft Hope, Charles Theophilus Metcalfe, Esq., and Seth Govind Das of Muttra, as Companions of the said Order.

The following Members of the Order who were summoned attended the Chapter:—

H. H. Maharaja Sindia of Gwalior, G.C.B., G.C.S.I.

Maharaja Sir Jai Mangal Singh of Gidhore, K.C.S.I.

The Hon'ble Sir John Strachey, K.C.S.I.

The Hon'ble Sir Alexander John Arbuthnot, K.C.S.I.

His Highness Raja Sir Samsher Prakash Bahadur of Sirmur (Nahun), K.C.S.I.

Kao Raja Sir Ganpat Rao Khudkey Shamsher Bahadur, K.C.S.I.

Mumtaz-ud-Daula Nawab Sir Mahomed Faiz Ali Khan Bahadur, K.C.S.I.

Nawab Syad Ashgar Ali Khan Bahadur, C.S.I.

Lieutenant-General Richard Strachey, C.S.I.

James Davidson Gordon, Esq., C.S.I.

Major-General Peter Stark Lumsden, C.B., C.S.I.

Major-General Henry Edward Landor Thuillier, C.S.I.

Raja Shiva Pershad, C.S.I.

Major-General Alexander Cunningham, C.S.I.

Lieutenant-Colonel Owen Tudor Burne, C.S.I.

John Ware Edgar, Esq., C.S.I.

Hon'ble Ashley Eden, C.S.I.

Stuart Colvin Bayley, Esq., C.S.I.

Colonel Charles Metcalfe MacGregor, C.S.I.

Charles Edward Bernard, Esq., C.S.I.

Raja Degambar Mitter, C.S.I.

Major Edward Ridley Colbourne Bradford, C.S.I.

George Welsh Kellner, Esq., C.S.I.

The seats of Members of the Order were placed on either side of the Dais, right and left, in alternate order, according to seniority.

Gentlemen about to be invested or decorated were provided with seats in a convenient position, and vacant seats were kept for them in the appropriate class of the Order.

His Highness the MAHARAJA OF GWALIOR, who was the only Knight Grand Commander present on this occasion, was, when robed, conducted by the Under-Secretary in the Foreign Department to the Council Chamber, where the Knights Commanders and the Companions of the Order were also assembled. A procession was formed of the Members of the Order according to ancient custom, the Junior preceding the Senior Members of the Order. As the procession entered the Marble Hall, a Viceregal Salute was fired. All present rose and remained standing till the GRAND MASTER had taken his seat.

The following was the procession—

Spears.

Maces.

The Marshal of the Procession.

The Under-Secretary in the Foreign Department.

The Secretary of the Order.

Companions of the Star of India.

Knights Commanders of the Star of India.

Knights Grand Commanders of the Star of India.

Each Knight Grand Commander was preceded by the Officer bearing his Banner, and was followed by his Pages and Attendants.

Aide-de-Camp to the Viceroy.

Military Secretary to the Viceroy.

Aide-de-Camp to the Viceroy.

Officer of the Personal Staff.*

Officer bearing the Banner of the GRAND MASTER.

His Excellency the Grand Master, G.M.S.I.

Pages and Attendants of His Excellency the GRAND MASTER.

On entering the Throne Room, each Member of the Order filed off, right and left, to the seat allotted to him, and made his reverence to the GRAND MASTER as His Excellency passed.

The Band played the National Anthem. At its conclusion, His Excellency the GRAND MASTER ordered the Secretary to call the roll of those summoned to attend the Chapter. Each Member of the Order who was present bowed to the GRAND MASTER as his name was called, and then took his seat.

When the roll-call was over, the Secretary, by command of the GRAND MASTER, declared the Chapter open.

The Secretary then reported that the business before the Chapter was the investiture of His Highness the MAHARAJA OF BHURTPUR and His Highness the MAHARAJA OF BENARES as Knights Grand Commanders; the Hon'ble EDWARD CLIVE BAYLEY, the Hon'ble SIR GEORGE EBENEZER WILSON COUPER, BART., C.B., and the Hon'ble Major General MICHAEL KAVANAGH KENNEDY, R.E., as Knights Commanders; and the decoration of the Hon'ble WHITLEY STOKES, the Hon'ble THEODORE CRACRAFT HOPE, CHARLES THEOPHILUS METCALFE, Esq., and SETH GOVIND DAS of Muttra, with the Badge of the Third Class of the Order, under the Sovereign's Grants.

The Secretary then delivered to His Excellency the GRAND MASTER the Sovereign's Grants of the dignity of Knights Grand Commanders.

The Secretary of the Order and the Under-Secretary in the Foreign Department and the two Junior Knights Commanders then withdrew from the Chapter in order to

* His Excellency's Private Secretary, being a Member of the Order, took his place in the procession.

conduct His Highness the MAHARAJA OF BHURTPUR into the presence of the GRAND MASTER.

A procession was then formed of—

Spears.

Maces.

Under-Secretary, Foreign Department, bearing the Insignia of the Order.

Secretary of the Order.

The two Junior Knights Commanders present.

Officer bearing the furled Banner of His Highness.

His Highness the MAHARAJA OF BHURTPUR.

Pages and Attendants of His Highness.

The Guard of Honor presented arms as His Highness passed. All Members of the Second and Third Classes of the Order rose and remained standing until the proclamation hereinafter mentioned was made.

His Highness with the two Knights Commanders advanced to within a few paces from the Dais, and the Under-Secretary in the Foreign Department placed the Insignia on the table.

The Secretary having received from the GRAND MASTER and read the Sovereign's Grant in favor of the MAHARAJA OF BHURTPUR, conducted His Highness to the table, and the Junior Knight Commander, receiving the Ribbon and Badge from the Secretary, decorated the MAHARAJA therewith, and the next Junior Knight, receiving the Star of the Order from the Secretary, attached it in its proper place.

The two Knights Commanders next robed His Highness with the Mantle of the Order.

This done, His Highness was conducted by the Secretary to the front of the Dais and made his reverence to the GRAND MASTER.

Meanwhile the two Junior Knights withdrew to their places and remained standing.

The Under-Secretary in the Foreign Department took from the table the Collar of the Knight Grand Commander, and, with due reverence, delivered it to the GRAND MASTER.

The GRAND MASTER, remaining seated, then invested His Highness with the Collar, and addressed the following admonition:—

"In the name of the Queen and Empress of India, and by Her Majesty's Command, I hereby invest you with the Honorable Insignia of the Star of India, of which Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight Grand Commander."

A salute of 17 guns was then fired.

When the admonition had been given, the newly-invested Knight made his reverence to the GRAND MASTER, and was then conducted by the Secretary to his seat, in front of which he remained standing. The officer bearing His Highness' Banner then unfurled it, the Guard of Honor presented arms, and the Secretary of the Order proclaimed the full titles of His Highness, that is to say:—

His Highness MAHARAJA BRIJANDAR SAWAI JASWANT SINGH BAHADUR, BAHADUR JANG, Knight Grand Commander of the Most Exalted Order of the Star of India.

The proclamation being ended, all resumed their seats.

Similar ceremonies were observed on the investiture of His Highness the MAHARAJA OF BENARES* as Knight Grand Commander, except that the salute was 13 guns.

The investiture of Knights Grand Commanders having been finished, the Under-Secretary in the Foreign Department and the two Junior Knights Commanders conducted the Hon'ble EDWARD CLIVE BAYLEY from his seat to the Dais, where he made his reverence to the GRAND MASTER. Members of the Third Class of the Order present rose from their seats.

The GRAND MASTER then conferred upon the Hon'ble EDWARD CLIVE BAYLEY the Title, Degree, and Honor of a Knight Bachelor of the United Kingdom of Great Britain and Ireland, and he was then conducted by the Secretary to the table.

The two Junior Knights Commanders, by desire of the GRAND MASTER, on receiving the Star of the Order from the Secretary, attached it in the proper place. This done, the Hon'ble EDWARD CLIVE BAYLEY was conducted by the Secretary to the front of the Dais, and made his reverence to the GRAND MASTER.

Meanwhile the two Junior Knights Commanders withdrew to their places and resumed their seats.

The Under-Secretary then, with due reverence, delivered the Ribbon and Badge of the Order to the GRAND MASTER.

The GRAND MASTER next invested the Hon'ble EDWARD CLIVE BAYLEY with the Ribbon and Badge, addressing him as follows:—

"In the name of the Queen and Empress of India and by Her Majesty's Command, I hereby invest you with the Honorable Insignia of the Star of India, of which Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight Commander."

The newly-invested Knight then made his reverence to the GRAND MASTER, and was led by the Secretary to the seat appointed for him: those standing resumed their seats.

Similar ceremonies were observed on the investiture of the Hon'ble SIR GEORGE EBENEZER WILSON COUPER, BART., C.B., and the Hon'ble Major General MICHAEL KAVANAGH KENNEDY, R.E., as Knights Commanders.

The investiture of the Knights Commanders having been finished, the Secretary delivered to the GRAND MASTER the Badges of the Third Class of the Order for the decoration of the Companions.

The Under-Secretary in the Foreign Department then conducted the Hon'ble WHITLEY STOKES to the front of the Dais, where he made his reverence to the GRAND MASTER.

The GRAND MASTER then handed the Badge of the Third Class of the Order for the Hon'ble WHITLEY STOKES to the Secretary, who attached it in its proper place. Thereafter the Hon'ble WHITLEY STOKES made his reverence to the GRAND MASTER.

* The titles of the MAHARAJA OF BENARES proclaimed were—

"His Highness MAHARAJA ISHWARIPERSHAD NARAYAN SINGH BAHADUR, Knight Grand Commander of the Most Exalted Order of the Star of India."

and was conducted by the Under-Secretary in the Foreign Department to the seat appointed for him.

Similar ceremonies were observed in conferring the Badge of the Third Class on the Hon'ble THEODORE CRACRAFT HOPE, CHARLES THEOPHILUS METCALFE, Esq., and SETH GOVIND DAS of Muttra.

The Secretary then represented that there was no further business before the Chapter, and the GRAND MASTER, rising, commanded him to declare the Chapter dissolved.

A procession of Knights Grand Commanders of the Star of India, Knights Commanders of the Star of India, and Companions of the Star of India, was thereupon formed and left the Marble Hall and returned to the Council Room in the reverse order to that in which it entered, under a Viceregal Salute, a Grand March being performed and the Guard of Honor presenting arms.

The Secretary of the Order and the Under-Secretary in the Foreign Department conducted the Knights Grand Commanders to their carriages.

Full dress was worn by all Officers on this occasion, and evening dress by all Gentlemen who were not entitled to wear uniform.

By Command of His Excellency the GRAND MASTER,

C. U. AITCHISON,

Secretary,

Most Exalted Order of the Star of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Fort William, the 4th January 1878.

No. 29P.—His Excellency the Viceroy and Governor-General in Council is pleased to recognize the appointment of Senhor Walter Eugenio de Souza as Consul General for Portugal at Calcutta.

GENERAL.

The 4th January 1878.

No. 5G.—Mr. H. M. Durand, C. S., Officiating Political Assistant, 1st Class, is appointed to be Political Assistant, 1st Class, substantive *pro tempore*, with effect from the forenoon of the 16th December, and to officiate as Assistant Secretary in the Foreign Department and as Political Agent, 3rd Class, with effect from the date of assuming charge, *vice* Mr. Daukes.

No. 6G.—The following extract from Regimental Order, issued by the Officer Commanding the Meywar Bheel Corps, dated 24th November 1877, is confirmed:—

Lieutenant F. M. Rundall, Officiating Wing Officer, Meywar Bheel Corps, to officiate as Adjutant, in addition to his other duties, from the 23rd November 1877, *vice* Captain A. R. T. McRae.

No. 8G.—LEAVE.—Surgeon-Major F. W. A. DeFabeck, in medical charge of the Deoli Irregular Force, was granted two months' sick leave in India, with effect from the 1st October 1877.

No. 9G.—APPOINTMENT.—Lieutenant W. G. W. Macbay, Adjutant, 27th Regiment, Bombay Native (Light) Infantry, or 1st Belooch Regiment, is appointed to be Commandant of the Gaekwar's Dhari Battalion, with effect from the date of assuming charge, *vice* Captain Grant.

C. U. AITCHISON,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—MINT AND CURRENCY.

Fort William, the 4th January 1878.

No. 77.—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.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
1877.		Rs.	Rs.	Rs.	Rs.	Rs.
Dec. 31st	Calcutta	7,05,61,215	1,13,03,054	1,30,13,835	2,51,32,466	4,97,99,155
"	Madras	1,49,91,905	24,66,255	...	...	1,54,64,255
"	Bombay	4,82,45,315	2,67,12,332	2,14,54,668	1,59,00,000	6,38,67,000
"	Allahabad	67,55,690	82,00,325	...	...	93,50,635
"	Lahore	40,18,880	28,90,290	...	...	61,99,300
"	Calicut	18,09,080	16,18,610	...	...	34,27,690
"	Coconada	12,35,485	9,67,505	...	...	22,02,990
"	Nagpore	6,28,810	6,01,815	...	...	12,30,625
"	Kurrachee	22,04,780	10,14,975	...	...	32,19,755
"	Akola	4,11,510	2,33,880	...	...	6,45,390
	TOTAL	15,01,82,480	5,90,61,711	3,44,98,303	6,69,32,466	15,04,63,480

SEPARATE REVENUE.—OPIUM.

The 4th January 1878.

No. 76.—Opium Revenue to date compared with the estimate for the year 1877-78.

PRESIDENCY.	LATEST MONTH.				TEN SALES OF BENGOAL OPIUM AND NINE MONTHS' PASS DUTY ON MALWA OPIUM.			
	Estimate.	Actual.	Better than Estimate.	Worse than Estimate.	Estimate.	Actual.	Better than Estimate.	Worse than Estimate.
Bengal ...	Rs. 51,66,000	Rs. 56,88,025	Rs. 5,22,025	...	Rs. 4,64,94,000	Rs. 5,15,72,505	Rs. 50,78,505	...
Bombay ...	28,30,390	25,30,650	...	2,99,740	2,01,90,990	2,02,95,425	...	1,93,565
TOTAL Rs.	79,96,390	82,18,675	2,22,285	...	6,66,84,990	7,18,67,930	48,82,940	...

R. B. CHAPMAN.
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 29th December 1877.

APPOINTMENTS AND PROMOTIONS.

No. 1177.—JUDGE ADVOCATE GENERAL'S DEPARTMENT—

Lieutenant-Colonel J. C. Horne, Deputy Judge Advocate, to be Deputy Judge Advocate General, *vice* Colonel J. N. Young, appointed Judge Advocate General.
Lieutenant-Colonel J. M. Stewart, Infantry, Wing Commander, 21st (Punjab) Regiment of Native Infantry, is confirmed in the appointment of Deputy Judge Advocate, *vice* Lieutenant-Colonel Horne.
Major H. B. Sanderson, Bengal Staff Corps, Cantonment Magistrate, 1st Grade, Allahabad, to officiate as Deputy Judge Advocate, with effect from the date on which he may take up the duties of the Office, *vice* Major A. Seagrim, on furlough.

The 31st December 1877.

RETIREMENTS.

No. 1178.—In continuation of G. G. O. No. 1173, dated the 28th December 1877, the under-mentioned Officers are permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 8 of the 1st January 1877:—

No.	Rank and Names.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
33	Lieutenant-Colonel (Brevet Colonel) Lennox James Farquharson.	Bengal Cavalry	£ s. d. 460 5 0	£ s. d. 333 3 0	£ s. d. ...	31st Dec. 1877	England.
34	Lieutenant-Colonel (Brevet Colonel) Archibald William Graham.	Bombay Staff Corps	385 0 0	368 19 0	...	Ditto	Ditto.

The 1st January 1878.

No. 1.—With reference to the G. G. Os. noted in the margin, and with the sanction of Her Majesty's Government, the Right Hon'ble the Governor General in Council is pleased to notify that:—

No. 656, dated the 25th June 1874.
No. 1, dated the 1st January 1875.
No. 294, dated the 15th March 1875.
No. 1, dated the 1st January 1876.
No. 8, dated the 1st January 1877.

I. During the year 1878 ninety (90) Officers of the Staff Corps, and Cavalry and Infantry of the Indian Army, will be permitted to retire from the service, receiving, in addition to the pension to which they may be entitled by length of service under existing regulations, not exceeding the full-pay pension of a Colonel (£456-5-0 per annum), an annuity representing the estimated value of their prospective claim to the Colonel's allowance, or its capitalized value as they may prefer.

II. This offer is restricted to substantive Lieutenant-Colonels who shall have completed 28 years' service, from the date of first commission, on or before the date from which they apply to retire, who may either, 1st, have been appointed to one of the Staff Corps on or before the 12th September 1866, and can claim the Colonel's allowance under the provisions of G. G. O. No. 808 of the 26th September 1866, or 2ndly, may be entitled, under G. O. G. of the 12th September 1862, to the Colonel's allowance after 12 years' service in the rank of Lieutenant-Colonel.

III. The number allowed to retire under these conditions will be distributed as follows:—

For Bengal	40
" Madras	30
" Bombay	20

TOTAL ... 90

In the event of the whole of the retirements allotted to a particular Presidency not being taken up in that Presidency, those remaining will be distributed in such manner as may be determined by the Government of India.

IV. Applications to retire will be considered and disposed of successively according to priority of proposed dates of retirement until the number of retirements allotted to the service shall have been accomplished, when retirements under this order will cease for the year. In the event of its becoming necessary to select one from among two or three applicants for retirement on the same day, preference will be given according to seniority from the date of first commission.

V. Officers wishing to retire under the terms of this order must, whether in or out of India, submit their applications to the Office of the Adjutant-General of their respective Presidencies, naming such prospective dates for their retirements, as will admit of the receipt of their applications by the Adjutant-General on or before the date named, such date not to be earlier than the 1st April 1878.

VI. Officers whose applications are accepted, will be gazetted out from the dates named by themselves, but will continue to perform their duties and receive the pay and allowances of their positions until officially informed of their removal from the effective list, either by direct communication, or by publication

of the Gazette at the station at which they may be serving.

VII. Officers retiring under this arrangement will forego both the good service pension, if they are in receipt thereof, and all claim to bonus compensation under the terms of the despatch of the 8th of August 1866,* No. 160.

VIII. Applicants to retire must state—

1st.—Their rank and service.

2nd.—Their age (supported by certificate of birth, or in its absence, by a formal declaration).

3rd.—Whether they wish to receive commutation for their prospective allowances in the shape of an annuity, or to capitalize its value. Officers who desire to receive the capitalized value of the annuity must attach to their applications a certificate in the form given in Appendix A. In the case of Officers retiring out of India, the health certificate required will be called for and furnished under instructions from the India Office in London.

4th.—Whether they desire to receive payment, wholly, or in part, in India, or in England.

IX. The table given in Appendix B shows the rates at which the expectation of the Colonel's allowance will be calculated in carrying this order into effect in the case of officers of various ages and service.

X. For the purpose of arriving at the amount payable in each case, whether as an annuity or in a single payment, Officers' ages will be calculated from their birthday next succeeding the date from which they propose to retire, and the number of years they have to serve before becoming entitled to the Colonel's allowance will be calculated from the date of the proposed retirement. When the period to serve contains a fraction of a year, the fraction, if it be six months or under six months, will be excluded altogether; if it exceeds six months it will be reckoned as a complete year.

XI. Payments of the capitalized value of the annuity made in India under this order will be at the rate of 1s. 10½d. for the rupee.

XII. Officers who elect to receive an annuity in preference to the capital sum, will not, after their retirements have appeared in the Gazette, be allowed to capitalize such annuity under the provisions of this order; and it is to be understood that no separate applications of individual officers to retire after the present retirements have been allotted will be entertained on the basis of this order.

XIII. Officers of the half-pay list of the Staff Corps will be permitted, if disposed to retire from the service, to avail themselves of this scheme of retirement, provided they are eligible thereto by the fulfilment, previously to their transfer to the half-pay list, of all the conditions required. The time passed by an officer on the half-pay list of the Staff Corps will not count towards the 12 years in the grade of Lieutenant-Colonel required to qualify for promotion to the Colonel's allowance.

XIV. No application from officers to cancel their retirement, or to change the date of such retirement, will be entertained after it has been announced in the official Gazette of the Presidency to which they belong.

APPENDIX A.

FORM OF MEDICAL CERTIFICATE IN THE CASE OF AN OFFICER IN INDIA APPLYING FOR THE CAPITALIZED VALUE OF THE ANNUITY.

I certify that I have examined Lieutenant-Colonel _____ of the _____ and find him to be in a state of health which affords the prospect of an average duration of life.

Station and date.

Surgeon.

N.B.—The certificate to be in the handwriting of, and signed in India by, the Medical Officer in charge of the regiment; or if the officer who applies to capitalize his annuity is not serving with a regiment, then by some other Civil or Military Medical Officer not under the rank of Surgeon-Major.

APPENDIX B.

TABLE FOR THE VALUATION OF PROSPECTIVE COLONEL'S ALLOWANCE.

Years to serve.	1.	2.	3.	1.	2.	3.	1.	2.	3.	1.	2.	3.	1.	2.	3.	1.	2.	3.
	Values.	Ages.	Annuities.	Values.	Ages.	Annuities.	Values.	Ages.	Annuities.	Values.	Ages.	Annuities.	Values.	Ages.	Annuities.	Values.	Ages.	Annuities.
12	£ 2,310	42	£ s. 176 10	£ 2,231	43	£ s. 172 13	£ 2,160	44	£ s. 169 9	£ 2,095	45	£ s. 166 17	£ 2,037	46	£ s. 164 18	£ 1,984	47	£ s. 163 6
11	2,508	43	194 5	2,425	44	190 5	2,351	45	187 4	2,285	46	184 16	2,226	47	183 5	2,174	48	182 6
10	2,726	44	213 17	2,640	45	210 4	2,564	46	207 8	2,496	47	205 10	2,439	48	204 11	2,390	49	204 9
9	2,967	45	236 6	2,879	46	232 18	2,801	47	230 12	2,735	48	229 8	2,682	49	229 8	2,640	50	230 9
8	3,236	46	261 15	3,145	47	258 19	3,069	48	257 8	3,008	49	257 5	2,962	50	258 11	2,930	51	261 6
7	3,536	47	291 1	3,446	48	289 1	3,375	49	288 14	3,321	50	289 19	3,288	51	293 4	3,244	52	295 8
6	3,874	48	324 18	3,790	49	324 4	3,727	50	325 7	3,687	51	328 16	3,640	52	331 9	3,583	53	333 5
5	4,260	49	364 8	4,185	50	365 7	4,137	51	368 19	4,081	52	371 13	4,012	53	373 18	3,949	54	375 3
4	4,704	50	410 14	4,646	51	414 6	4,580	52	417 1	4,508	53	419 6	4,431	54	421 19	4,353	55	421 14
3	5,222	51	465 14	5,143	52	468 6	5,058	53	470 10	4,969	54	472 1	4,876	55	473 4	4,775	56	473 11
2	5,781	52	526 8	5,680	53	528 7	5,576	54	529 14	5,467	55	530 12	5,358	56	531 7	5,243	57	531 7
1	6,385	53	593 18	6,261	54	594 17	6,135	55	595 8	6,008	56	595 17	5,883	57	596 5	5,750	58	595 18
0	7,038	54	668 12	6,890	55	668 12	6,742	56	668 12	6,597	57	668 12	6,452	58	668 12	6,302	59	668 12
12	£ 1,935	48	£ s. 162 6	£ 1,888	49	£ s. 161 11	£ 1,849	50	£ s. 161 8	£ 1,817	51	£ s. 162 1	£ 1,770	52	£ s. 162 19			
11	2,128	49	182 0	2,085	50	182 1	2,052	51	183 0	2,012	52	183 4	1,965	53	182 15			
10	2,349	50	205 2	2,315	51	206 9	2,271	52	206 17	2,222	53	206 13	2,165	54	205 14			
9	2,608	51	232 12	2,562	52	233 7	2,509	53	233 7	2,449	54	232 13	2,383	55	231 5			
8	2,887	52	262 18	2,830	53	263 5	2,766	54	262 15	2,695	55	261 11	2,619	56	259 13			
7	3,189	53	296 12	3,120	54	296 8	3,043	55	295 7	2,962	56	293 14	2,875	57	291 7			
6	3,515	54	333 19	3,433	55	333 3	3,344	56	331 13	3,252	57	329 11	3,153	58	326 15			
5	3,868	55	375 7	3,773	56	374 2	3,672	57	372 3	3,566	58	369 11	3,456	59	366 13			
4	4,251	56	421 10	4,142	57	419 16	4,027	58	417 6	3,909	59	414 13	3,789	60	411 18			
3	4,667	57	472 19	4,542	58	471 15	4,414	59	468 5	4,285	60	465 17	4,157	61	464 2			
2	5,118	58	530 8	4,979	59	528 4	4,839	60	526 1	4,701	61	524 18	4,555	62	523 11			
1	5,610	59	595 3	5,458	60	593 9	5,309	61	592 0	5,152	62	592 2	4,986	63	591 4			
0	6,150	60	668 12	5,989	61	668 12	5,818	62	668 12	5,639	63	668 12	5,460	64	668 12			

DIRECTIONS FOR THE USE OF THE TABLE.

Find in the marginal column to the left of the table the number of years the officer has to serve before becoming entitled to the Colonel's allowance, and then in the same line of the table the officer's age—(in column 2). The figure in the same line to the right of his age (in column No. 3, "Annuities") shows the annuity, and the figure to the left of his age (under column No. 1, "Values") shows the capitalized value of the annuity offered to him under this order.

EXAMPLE.—Lieutenant-Colonel A applies to retire on the 1st April 1878. He will be 49 years of age on the 4th May 1878. He will become entitled to the Colonel's allowance on the 1st August 1883. For the purpose of making the calculation his age is 49, and the time he has to serve for the Colonel's allowance being five years and four months; the time he has to serve, for the purpose of the calculation under para. X of the order, is five years. The annuity offered to him is £364-8-0, and its capitalized value is £4,260.

The 4th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 2.—STAFF CORPS—

The under-mentioned Officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Henry Turner Faithfull, Royal Artillery, Wing Officer, 13th (The Shekhawatee) Regiment of Native Infantry,—11th September 1876.

Lieutenant George Atkins Collins, 1st Battalion, 5th Foot, Officiating Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry,—18th October 1876.

Lieutenant Welby Francis Montrésou, 10th Hussars, Officiating Squadron Officer, 16th Bengal Cavalry,—24th November 1876.

No. 3.—BREVET—

Lieutenant-Colonel Alexander McKenzie, Bengal Staff Corps, is promoted to the rank of Colonel by Brevet from the 23rd December 1877, under the operation of the Royal Warrant of the 31st January 1859, Clause 10, and the Royal Warrant of the 16th January 1861, Clause 2, subject to Her Majesty's approval.

No. 4.—The under-mentioned Officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel Thomas William West Pierce, Bombay Staff Corps, 29th December 1877.

[No. 5.—LONDON GAZETTE—

The following extracts are published for general information:—

London Gazette, dated the 2nd November 1877, page 5596.

INDIA OFFICE,
1st November 1877.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Medical Service:—

To be Surgeons. Dated 31st March 1877.

BENGAL.

William Owen.
Walter Gillies.
David Morton Jack.
Walter Conry.
George Jerome Kellie.
John Gatebell Hancock.
Dharmadas Basu.
Alexander William Mackenzie.
Jeremiah Mullane, M.D.
Douglas Mullen, M.D.
Robert James Taaffe.
Ernest Laurie Robinson.
James Alexander Nelis.
William Beatty Smyth.
Aylmer Martin Crofts.
James Crofts, M.D.
William Coates, M.D.
Joseph Blood.

London Gazette, dated the 9th November 1877, page 6094.

WAR OFFICE, PAUL MALL,
9th November 1877.

Brevet.

Deputy Assistant-Commissary Joseph Costello, Madras Establishment, to have the honorary rank of Lieutenant. Dated 22nd July 1877.

The under-mentioned Officers to be Colonels:—

Lieutenant-Colonel Robert Mallaby, Bombay Staff Corps. Dated 3rd August 1877.

Lieutenant-Colonel Alexander Andrew Bruce, Bengal Staff Corps. Dated 15th August 1877.

London Gazette, dated the 20th November 1877, pages 6313 and 6314.

INDIA OFFICE,
19th November 1877.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Somerset Henry Paul Graves, 2nd Battalion, 9th Foot. Dated 15th December 1869.

Lieutenant Edward Duncan Frederick Bignell, 2nd Battalion, 22nd Foot. Dated 28th October 1871.

Lieutenant Percy Edward Henderson, 108th Foot. Dated 28th October 1871.

Lieutenant John William Hogge, 83rd Foot. Dated 28th October 1871.

Lieutenant Thomas Haughton Eyre, 11th Hussars. Dated 30th December 1871.

Lieutenant Charles Mordaunt Fitzgerald, 1st Battalion, 11th Foot. Dated 30th December 1871.

Lieutenant Edward Benjamin James Vaughan, 92nd Foot. Dated 30th December 1871.

Lieutenant Bedford Morant Allen, 1st Battalion, 21st Foot. Dated 24th April 1872.

Lieutenant Walter Francis Courtenay Chichele Plowden, 43rd Foot. Dated 19th October 1872.

Lieutenant Edward James Nicolls Fasken, 8th Foot. Dated 2nd November 1872.

Lieutenant Edward James Fandon Wood, 4th Hussars. Dated 1st January 1873.

Lieutenant Herbert Edward Ravenshaw, 63rd Foot. Dated 25th June 1873.

Lieutenant Francis Garden Kinloch, 92nd Foot. Dated 28th February 1874.

Lieutenant Lumley Scobell Peyton, 45th Foot. Dated 13th June 1874.

London Gazette, dated the 23rd November 1877, page 6438.

WAR OFFICE, PAUL MALL,
23rd November 1877.

Brevet.

The following promotions to take place consequent on the death, on 1st October 1877, of Lieutenant-General Louisa Barrow, C.B., Madras Staff Corps:—

Major-General John Talbot Shakespeare, Bengal Staff Corps, to be Lieutenant-General. Dated 2nd October 1877.

PAY AND ALLOWANCES.

No. 16.—PAY CODE.—

The following corrections are to be made in the Pay Code for India, Volume I, British troops:—

Article 128.—Insert the following additional clause:—

"A station staff officer who may provide accommodation in his own house for a military telegraph office, is granted an office allowance not exceeding Rs. 20 per mensem."

Article 1595, page 298.—The note opposite hospital sergeant, to read as follows:—

"Entitled to all the privileges, including staff pay after S. of S. No. 278 of 11th October 1877. Mily. Dept. notes dated 13th December 1877. (Article 1734, clause XII), of hospital sergeants of regiments."

Article 1140, clause 4, page 214.—Insert "So-mali (colloquial examination) Rs. 360."

Article 1146, clause c, page 216.—Insert the following:—

"Officers proceeding by river steamer from Thayetmyo to the coast in Burmah, are charged for messing, according to the rates in clause b of this article."

Article 2147a.—Add "Military officers in political employ are allowed, in common with other officers, the privilege of counting as service, leave on medical certificate in or out of India consequent on wounds or illness contracted in the field, necessitating the immediate departure of the officer."

Article 2131.—At the end of this article add the following:—

"NOTE.—Officers of the old Indian cadres of royal artillery and those officers of the 12 new line regiments of cavalry and infantry who are serving under Indian pension rules, are allowed to count all leave or furlough taken by them towards pension on retirement. In the case of these officers, all full pay service, past or future, will count towards pension."

Articles 931, 1032, 2124, 2126, 2133 and 2116.—At the end of these articles add "(see article 2131.)"

Article 370, clause c, page 90.—After the word "transfer" insert "(including transfer on promotion.)"

Insert the following article at page 224:—

"1170 B.—Officers of the military account department, and their families, are granted passages at the public expense, under the following special rules:—

"I. An officer appointed permanently to the post of controller will not be allowed free passage on promotion.

II. An officer moved within the presidency in which he is serving to act as controller, will not be allowed free passage; but if moved from one presidency to another on account of such acting promotion, he will be allowed free passage for himself, and for his family also if the duty extends over six months.

III. An officer below the grade of controller, moved from one appointment to another in the interests of the public service, whether permanently or temporarily, will be allowed free passage for himself, and for his family also if the move is permanent, or on account of duty of a permanent nature extending over six months."

Article 1186.—Add "Families of officers of the military account department are allowed passages under the circumstances defined in article 1170 B."

Insert the following article at page 371:—

"2003 a.—In calculating travelling allowances at mileage rates, fractions of a mile are to be omitted."

An addition to the same effect to be made to the Note to article 1158, page 219.

Insert the following article at page 205:—

"1084 b.—The provisions of articles 1078-1080 and 1082-1084 are generally applicable to a British officer (on British pay) landed under proper authority at any intermediate place while on passage to or from India, who shall receive the following rate of personal allowance for every night he may be obliged to remain on shore:—

For a general officer ... 20 shillings.
" a field officer ... 15 "
" other officer ... 10 "

Article 1890.—In the margin of this article enter "G. G. O. No. 977 of 1877."

Article 1013 A, page 197.—Expunge the note commencing "Pending further orders," &c., and enter the following at the end of the article immediately above the heading "Furlough":—

"I. Any officer in civil employ on the 7th December 1877, who is subject to the military furlough rules of 1854 or 1868, shall remain so subject.

II. Any military officer who may enter civil employ after the 7th December 1877, who is not already subject to the military furlough and leave rules of 1875, shall remain subject to the rules applicable to him when he enters civil employ.

NOTE.—An officer referred to in the preceding rules, I and II, cannot elect the military furlough and leave rules of 1875 so long as he continues in civil employ.

III. Any officer who may enter civil employ after the 7th December 1877, who is already subject to the military furlough and leave rules of 1875, shall be subject to the rules in the civil leave code applicable to covenanted civil servants, both as regards furlough and leave taken out of India and in India.

IV. If any officer who is employed in the civil administration has taken furlough in the military department under the said rules of 1875, this furlough shall be treated, in calculating the furlough or special leave admissible to him under the preceding rule, as if it had been furlough taken under the civil leave code. Leave taken under article 1043K shall be treated as if it had been privilege leave taken under the civil leave code, and the claims of the officer under the civil leave code adjusted accordingly.

V. If an officer who has been subject to the rules in the civil leave code under rule III above, is again employed in the military department and so again becomes subject to the military furlough and leave rules of 1875, any furlough or special leave taken by him under the civil leave code will be treated, in calculating the furlough admissible to him under the said military rules, as if it had been furlough taken under the said military rules. Privilege leave taken under the civil leave code rules will be treated as if it had been leave taken under article 1043K. Subsidiary or examination leave taken under the civil leave code will not

affect the claims of such an officer under the military furlough and leave rules."

The concluding portion of the foot-note at revised page 316, viz., "Lance ranks in receipt of pay as such," &c., is cancelled.

Insert the following article at page 318:—

"1667b.—Lance sergeants, lance corporals and acting bombardiers, when sent from the service companies, will cease to draw their lance pay from the date of leaving. This rule applies to the royal artillery and royal engineers, where paid lance ranks are allowed at the depôts.

Similarly in the depôt batteries and companies of the royal artillery and royal engineers, where paid acting bombardiers and lance corporals are allowed, the lance pay will cease on their leaving such batteries or companies."

Article 1667a.—In the margin of this article enter "G. O. No. 267 of 1877."

Insert the following article at page 371:—

"2004a.—A non-commissioned officer acting as chief civil armourer, when on tour of inspection, will be granted travelling expenses under the provisions of articles 1634, 1634a; 1995, 1996 and 1997."

In the margin of article 2067.—Enter "G. L. No. 102-3 of 6th November 1877, to Madras and Bombay."

Article 212, last line.—Expunge "Jhelum" and substitute "Biluchistan command."

Insert the following article at page 362:—

"1937a.—The procedure laid down in article 1920, for the payment of prizes for soldier's gardens, holds applicable to prizes for regimental workshops."

Article 1195.—Enter the following at foot of page 228:—

"NOTE.—As a deputy surgeon general does not, as a rule, require to be mounted for his ordinary inspection, free conveyance for a charger is only admissible when one is required for the service on which the officer is travelling."

Article 245.—Make the following addition to the note at page 61:—

"The salary of a third class station staff officer, viz. Rs. 50 per mensem, is specially allowed to the station staff officer at Deolee."

Page 171.—To the note under the heading "Preparatory leave," add the following:—

"Subsidiary leave of absence is intended only for the purpose of enabling an officer to make the necessary arrangements for breaking up or reorganizing his household, and for the journey to or from the seaport, as the case may be; and its duration should be limited to what is necessary for these purposes."

Article 1515.—Add the following:—

"A free passage to England or the colonies is not admissible to a widow (and family) who marries a warrant officer after his transfer to the pension list."

Insert the following article at page 331:—

"1735 a.—No extra duty pay is granted to a man performing the duties of a non-commissioned officer sent to a convalescent depôt, or on leave in India, except under the provisions of article 1749a."

Article 1662c.—After the word "soldiers" insert "(including non-commissioned officers.)"

The latter clause of the foot-note at page 45 to read—"But when a lancer regiment or the 17th Bengal cavalry or the 1st Bombay light cavalry is provided," &c., &c.

No. 17.—The following corrections are to be made in the Pay Code for India, Volume II, Native Troops:—

Article 417.—In the first line, after the words "by rail" insert "or river steamer when the river journey is in connection with that by rail."

Article 191, clause (c) is cancelled, and the following substituted:—
"(c) Same as for Bengal Presidency."

Article 179.—Enter the following:—

"NOTE.—The words 'all native troops' in this article include native artillery, regiments of the line, local and irregular corps and regiments of irregular (silladar) cavalry."

Article 559, page 112.—In foot-note "(5)," after the words "dearness of food" insert "Sweepers with the battery of artillery at Darjeeling also receive Rs. 9."

At page 115, in foot-note c, after the words "Darjeeling depôt" insert—"and battery of artillery at Darjeeling"; after "Rs. 9" add "inclusive of hill batta and compensation for dearness of food."

Article 559, page 117.—In the Bombay column—

opposite { "Lascar, tent syrang
Do. do. 1st tindal
Do. do. 2nd " } insert { "For rates of pay to these classes see below." }

and expunge the existing rates of pay and batta against the latter grade. At foot of page, enter the following:—

	Rs. A. P.	Rs. A. P.
"Syrang (or sirdar) after 10 yrs. service	26 0 0	7 8 0
Do. after 6 do.	24 0 0	
Do. under 6 do.	22 0 0	
1st tindal after 10 yrs. service as such	11 0 0	2 8 0
Do. after 6 do.	10 0 0	
Do. under 6 do.	9 8 0	
2nd tindal after 10 yrs. service as such	9 0 0	2 8 0
Do. after 6 do.	8 8 0	
Do. under 6 do.	8 0 0	
Lascar, tent (and store lascar of the ordnance d-pt.) after 10 years' service	7 0 0	1 8 0
Do. under 10 do.	6 0 0	

To the rates of pay, in the Bombay column, opposite "Lascar, store, above 10 years' service," and "Ditto under ditto," affix a double dagger (‡), and at foot of page enter—

† These rates are only allowed to store lascars on the establishment of batteries of royal artillery—Bombay G. G. O. No. 466 of 1863.

Page 118.—In the Bombay column, exchange the rates of pay and batta opposite "Tindal" and substitute—

"For pay and batta, see rates at foot of page 117, which are applicable alike to those of the corps of store and tent lascars."

Insert the following article at foot of page 46:—

"206a.—When troops are on the march, compensation for dearness of provisions will be calculated at the average rates obtained from the daily rates at which the articles comprising the rations are sold; the daily rates being based on the price currents of the places from which the supplies are drawn. During the period troops are located at a camp of exercise, the locally prevailing prices will regulate the rate of compensation."

Article 413, page 81.—At the end of this article insert the following:—

"NOTE.—Free conveyance is not allowed for recruits proceeding for approval and medical examination."

Insert the following article at page 79:—

"400b.—Free passage for one servant is allowed to a native commissioned officer when proceeding, on a passage warrant, by river steamer, if the journey by river is in connection with that by rail."

No. 20.—The under-mentioned men are transferred to the Pension Establishment:—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>13th Bengal Lancers.</i>		Rs.				<i>3rd Goorkha (The Kemaon) Regiment—contd.</i>		Rs.	
	Sowar	Lal Mahomed	Sowar	4	N. W. P.		Jemadar	Subbul Singh	Jemadar	12	N. W. P.
	"	Goolan Khan	"	4	Punjab.		Havildar	Bissen Singh	Havildar	7	"
		<i>F Battery C Brigade (late A-F Brigade) R. H. Artillery.</i>					"	Kishnah Nagge	"	7	"
	Tindal	Oorie	Tindal	7	Punjab.		"	Buchee Ram	"	7	"
		<i>3rd Goorkha (The Kemaon) Regiment.</i>					"	Hurree Chund	Naick	7	"
	Subadar Major (Sirdar Bahadoor)	Taij Bahadur Khawas†	Subadar Major.	40†	N. W. P.		"	Kishen Beer	"	7	"
	Subadar	Purbutt Singh Dhamee.	Subadar	40†	"		"	Gopal Boorathokoe.	Havildar	7	"
							"	Bhowan Singh Rana.	Naick	7	"

* Is also allowed a continuance of the brevet pay of rank, viz., Rs. 50 per mensem.
† Increased rate of pension.

Article 352, page 69.—Make the following addition to the Note:—

"The troops serving in Beluchistan, although not considered as on foreign service according to the strict letter of the regulations, are allowed free rations, or compensation in lieu, on the Bengal scale from the date of crossing the Bolan Pass."

Enter the foregoing as a Note immediately under the fifth line of article 629, page 130.

Article 70 is cancelled and the following substituted:—

"70. A hospital assistant (civil or military) who, in addition to his own proper work, may be temporarily placed in charge of a regiment, will be granted a monthly extra allowance of Rs. 15; if placed in charge of a wing of a regiment, look hospital or station staff hospital, Rs. 10; if in charge of a detachment less than a wing, Rs. 5. These allowances will be in addition to the pay and other allowances of rank and appointment."

PENSIONS.

No. 18.—The under-mentioned out-pensioners having been permitted to reside and draw their stipend in the Bengal Presidency, payment of pension is to be made and charged accordingly:—

Sergeant William Wale, a pensioner from the 98th Foot, rate of pension, one shilling and three pence per diem, paid up to the 31st March 1877 (all Imperial).

Private Mark Meins, a pensioner from the Royal Engineers, rate of pension, one shilling per diem, paid up to the 31st December 1877.

No. 19.—George Fox, late 109th Foot (67th Brigade), an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, viz., one shilling and three pence per diem from the date he ceases to receive regimental pay.

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>3rd Goorkha (The Kemaon) Regiment—contd.</i>		Rs.				<i>5th Goorkha Regiment (The Hazara Goorkha Battalion).</i>		Rs.	
	Naick	Ujub Sing Rawat	Naick	7	N. W. P.		Havildar	Rajman Naggerkoti.	Havildar	7	Presidency.
	Sepoy	Beekrum Chund	Sepoy	4	"		"	Ram Chunder Naggerkoti.	"	7	Punjab.
	"	Bindnarain Nugerkotee.	"	4	"		"	Hurree Sing Bhandari.	"	7	N. W. P.
	"	Hurreenarain Nugerkotee.	"	4	"		Naick	Ghubbee Lal Ghurthee.	Naick	7	Presidency.
	"	Davee Sing Boorathokoe.	"	4	"		Sepoy	Mairdar Sing Naik.	Sepoy	4	N. W. P.
	"	Boodeebul Ghurtee.	"	4	"		"	Jai Sing Rulowree.	"	4	"
	"	Guzbeer Thappa	"	4	"		"	Kamla Jaicie	"	4	"
	"	Jusbeer Thappa	"	4	"		"	Pertab Khanka	"	4	"
	"	Bijie Sing Thappa.	"	4	Presidency.		"	Davi Sing Khanka.	"	4	"
	"	Jhaoolall Khut-tree.	"	4	N. W. P.		"	Jagbir Sahie	"	4	"
	"	Jeetman Kundka	"	4	"		"	Kamali Patwal	"	4	"
	"	Hurrak Beer Allia.	"	4	"			<i>1st Regiment, Central India Horse.</i>			
	"	Jeetram Thappa	"	4	"		Ressaldar	Rai Singh	Ressaldar	25	Punjab.
	"	Munsaram Poon	"	4	"		Duffadar	Bala Persad	Duffadar	7	N. W. P.
	"	Soorbeer Koar	"	4	"		"	Mir Nasir Ali	"	7	"
	"	Hurrakbeer Mull	"	4	"		"	Mirza Nur Beg	"	7	"
	"	Santbeer Rawut	"	4	"		Sowar	Bhugwan Singh	Sowar	4	Punjab.
	"	Dalb Sing Ooldia	"	4	"		"	Shekh Sher Mahomed.	"	4	N. W. P.
	"	Bhowan Sing Kundka.	"	4	"		"	Bagh Singh	"	4	Punjab.
	"	Myander Sing Borah.	"	4	"		"	Shekh Ilahi Buksh	"	4	"
	"	Mooteeram Damahce.	"	4	"		"	Kaleh Khan	"	4	N. W. P.
	"	Kishnah Soonar	"	4	"		"	Jewun Singh	"	4	"
	"	Ramaisoor Rawut	"	4	"		"	Mir Hurmut Ali	"	4	"
	"	Tilbeer Rana	"	4	"		"	Prem Singh	"	4	Punjab.
	Tindal	Heerooah Sotwal	Tindal	7	"		"	Gopal Singh	"	4	N. W. P.

No. 21.—Subadar Bahadoor Durriao Singh, of the 5th Regiment of Native Infantry, having completed a service of 40 years with unblemished character, is granted a pension of Rs. 40 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

TRANSFER OF OFFICERS.

No. 22.—The services of the under-mentioned Officers are replaced at the disposal of His Ex-

cellency the Commander-in-Chief:—

Captain S. A. Swinley, General List, Cavalry, Squadron Commander, 11th (Prince of Wales' Own) Bengal Lancers.

Captain A. P. Broome, General List, Infantry, Officiating Squadron Commander, 13th Bengal Lancers.

Lieutenant (local Captain) C. Hackett, 1st Battalion, 5th Foot.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.—ESTABLISHMENT.***Fort William, the 3rd January 1878.*

No. 1.—The following promotions of Accountants in the Railway Branch are made with effect from dates noted against each :—

PERMANENT PROMOTIONS.*To 3rd Grade.*

Mr. E. Lund, Office of Director of Stores, from 20th September 1877.

Babu Dwarka Nath Roy, Indus Valley State Railway, from 20th September 1877.

Babu Soshi Bhoosun Bose, Rajputana State Railway, from 22nd October 1877.

TEMPORARY PROMOTIONS.*To 3rd Grade.*

Babu Deno Nath Banerjee, Holkar and Neemuch State Railway, from 20th September 1877.

Mr. G. J. S. Madge, Holkar and Neemuch State Railway, from 20th September 1877.

Mr. C. F. Stevens, Tirhoot State Railway, from 1st September 1877.

The 4th January 1878.

No. 2.—Captain G. D'A. Jackson, Executive Engineer, 4th Grade (temporary rank), is re-transferred from Madras Famine Relief Works to the Military Works Branch.

No. 3.—The services of First Class Assistant Apothecary T. Baron, of the Subordinate Medical Establishment, are replaced at the disposal of the Military Department.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2. } CALCUTTA, SATURDAY, JANUARY 12, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.**NOTIFICATIONS.—ESTABLISHMENTS.***Fort William, the 8th January 1878.*

No. 21.—Mr. J. P. Hewett, of Her Majesty's Bengal Civil Service, reported to the Government of the North-Western Provinces and Oudh his arrival at Allahabad on the 17th ultimo.

The 11th January 1878.

No. 36.—Mr. C. Boulnois, Barrister-at-Law, is permitted to resign his appointment of Judge of the Chief Court of the Punjab.

No. 38.—Under Section 5 of Act XVII of 1877, the Governor General in Council is pleased to appoint Mr. H. M. Plowden, Barrister-at-Law, to be a Judge of the Chief Court of the Punjab, vice Mr. C. Boulnois, resigned.

EXAMINATIONS.*The 9th January 1878.*

No. 1.—The under-mentioned Officers serving in the Central Provinces have passed the prescribed departmental examination :—

In Civil, Criminal and Revenue Law and Procedure.

LOWER STANDARD.

Mr. C. W. Imrie, M.A., C.S., Assistant Commissioner.

Jageshwar Damodhar, Deputy Clerk, District Court, Nagpur.

In Civil and Criminal Law and Procedure.

LOWER STANDARD.

Har Pershad, Nazir, Deputy Commissioner's Court, Betul.

In Criminal and Revenue Law and Procedure.

LOWER STANDARD.

Dhondiraj, Nazir, Deputy Commissioner's Court, Chanda.

Abaji Vasudeo, Naib Tahsildar, Tirora, Bhandara District.

Balwant Bikaji, Inspector of Schools, Wardha.

In Criminal Law and Procedure.

LOWER STANDARD.

Hussan Ali, Extra Assistant Commissioner.

In Revenue Law and Procedure.

LOWER STANDARD.

Mahomed Ashruf Khan, Naib Tahsildar, Narsinghpur.

Narayan Gopal, Clerk, District Court, Bhandara.

In Vernacular Languages.

IN URDU.

Mr. C. W. Imrie, M.A., C.S., Assistant Commissioner.

IN MARATHI.

Mr. L. K. Lawrie, C.S., Barrister-at-Law, Assistant Commissioner.

No. 3.—Captain E. J. Gunthorpe, Officiating District Superintendent of Police, Hyderabad Assigned Districts, has passed the prescribed examination for Police Officers in the Higher Standard.

MEDICAL.

The 10th January 1878.

No. 32.—The services of 3rd Grade Assistant Surgeon Peary Lall Sein, attached to the dispensary at Chánda, in the Central Provinces, are replaced at the disposal of the Government of Bengal.

The 11th January 1878.

No. 36.—APPOINTMENT.—Surgeon-Major J. M. Fleming, M.D., to be Joint Medical Officer in charge of Simla, *vice* Surgeon-Major R. Harvey.

JUDICIAL.

The 7th January 1878.

No. 24.—In exercise of the power conferred by Section 10, Act VI of 1871, the Governor General in Council is pleased to invest Babu Hara Nath Ghosh, Extra Assistant Commissioner in Assam, with the powers of a Munsif within the limits of the District of Sibságar.

J. O'KINEALY,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—COMMERCE AND TRADE.

Calcutta, the 9th January 1878.

No. 1 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

HINDOSTAN—WEST COAST—BOMBAY HARBOUR.

Position of Middle Ground.

Notice is hereby given that the Middle Ground battery, Bombay harbour, as at present delineated on the Admiralty Chart No. 2621, is upwards of 12 degrees out in its relative bearing from the Dolphin beacon light, being nearly two cables to the northward of its correct position.

The centre of the Middle Ground should bear from the Dolphin light N. 66° E. 1450 yards, instead of, as now shown on the Chart, N. 54° E.

The soundings along the foreshore, extending from abreast Colaba point to Mody bay and to a distance of half a mile from that shore, appear to have been incorrectly reduced on the above Chart, as a further reduction of from 3 to 5 feet is necessary to represent the actual depth in that portion of the harbour.

[Bearings are Magnetic. Variation 0°-55' Easterly in 1878.]

By Direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (Late I.N.),*

Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 5th January 1878.

By Order,

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

If this Notice is received on boardship, the substance of it should be inserted on the Chart affected by it; but it does not affect the Directions in the Admiralty West Coast of Hindostan Pilot, page 136, where the marks given for clearing the Middle Ground are correct.

The 11th January 1878.

No. 34.—With reference to Notification No. 41 (Surveys) published in the *Gazette of India* of the 22nd December 1877, His Excellency the Governor General in Council is pleased to notify that the rule therein laid down, prohibiting officers of Her Majesty's Indian Marine or serving under the Marine Department from undertaking private surveys or other private business, except with the express permission of the Government of India, shall be applicable to all officers holding Port appointments.

The prohibition will come into force after the lapse of a period of six months from the date of this notice.

SURVEYS.

The 11th January 1878.

No. 12.—His Excellency the Governor General in Council is pleased to appoint Colonel J. T. Walker, C.B., R.E., Superintendent of the Great Trigonometrical Survey of India, to be Surveyor-General of India, *vice* Major-General H. L. Thuillier, C.S.I., R.A., retired.

In notifying the retirement of Major-General Thuillier from the office which he has held for nearly seventeen years, and from the department in which he has served upwards of forty years, the Governor General in Council deems it right to place on record the high sense which the Government of India entertain of Major-General Thuillier's services and of the zeal and ability which he has brought to bear upon the discharge of his duties during an unusually long official career.

No. 13.—Major-General H. L. Thuillier, C.S.I., R.A., and Colonel J. T. Walker, C.B., R.E., respectively made over and received charge of the office of Surveyor-General of India on the forenoon of the 1st instant.

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Port William, the 10th January 1878.

No. 80P.—With reference to Notification No. 2213P, dated 15th September 1877, the recognition by the Government of India of the appointment of Mr. Thomas Payn as Acting Consul for Belgium at Calcutta has been confirmed by Her Majesty's Government.

No. 82P.—With reference to Notification No. 2243P, dated 21st September 1877, the recognition by the Government of India of the appointment of Mr. H. F. Brown as Consul-General for Denmark at Calcutta has been confirmed by Her Majesty's Government.

GENERAL.

The 11th January 1878.

No. 55G.—APPOINTMENT.—Lieutenant C. E. Yate, Officiating Political Assistant, 3rd Class, is appointed to be Political Assistant, 2nd Class, substantive *pro tem*, and is posted to Banswara and Pertabgurh as Assistant Political Agent, with effect from the forenoon of the 29th November 1877, *vice* Mr. Framjee Bhikajee.

No. 57G.—APPOINTMENT.—Lieutenant C. Herbert, Officiating Adjutant, Deolee Irregular Force, to be Wing Officer, Meywar Bheel Corps, with effect from the 29th November.

C. U. AITCHISON,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 5th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 23.—ADJUTANT GENERAL'S DEPARTMENT.—Captain (local Major) A. G. Wynen, 39th Foot, to be a Deputy Assistant Adjutant General on the

establishment, with effect from the date on which he may take up the duties of the office, *vice* Major E. F. Angelo, whose tour of staff service has expired.

The 11th January 1878.

No. 24.—STAFF CORPS.—

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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Alexander England,—4th January 1878.

No. 25.—MILITARY ACCOUNTS DEPARTMENT.—

Lieutenant-Colonel D. B. Young, Military Accountant, 1st Class, 2nd Grade, to be Military Accountant, 1st Class, 1st Grade.

Colonel W. C. Clarke, Military Accountant, 2nd Class, 1st Grade, on furlough, to be Military Accountant, 1st Class, 2nd Grade.

Major H. G. Pritchard, Military Accountant, 2nd Class, 2nd Grade, to be Military Accountant, 2nd Class, 1st Grade.

Major W. S. Hunt, Military Accountant, 3rd Class, on furlough, to be Military Accountant, 2nd Class, 2nd Grade.

Captain M. A. Rowlandson, Assistant Military Accountant, on furlough, to be Military Accountant, 3rd Class.

No. 26.—Major T. H. Turner, Military Accountant, 1st Class, 2nd Grade, on return from furlough, resumed charge of his office on 26th October 1877, when the junior Officers acting in higher grades reverted to their proper places in the Department.

No. 27.—MEDICAL DEPARTMENT.—

Supernumerary Surgeons-Major Jesse Griggs Pilcher and Simon Mackertich, M.D., are brought on the establishment of Surgeons-Major to fill existing vacancies.

No. 28.—SUBORDINATE MEDICAL DEPARTMENT.—

Rank.	Name.	To what rank promoted.	From what date.	In succession to
Apothecary	William Sinclair	Senior Apothecary.	Dec. 12, '77	Senior Apothecary R. W. Beale, retired.
Assistant Apothecary.	Charles Pierce	Apothecary	Oct. 26, '77	Apothecary W. R. Gray, reduced.
Ditto	John Parnham	Ditto	Ditto	Apothecary C. Pierce, second ed.
Ditto	James Munrowd	Ditto	Nov. 30, '77	Apothecary S. DeCruz, retired.
Ditto	W. Lowman	Ditto	Dec. 12, '77	Apothecary W. Sinclair, promoted.

No. 29.—VOLUNTEER CORPS.—

Thomason College Volunteer Rifle Corps.

Major A. M. Brandreth, Royal Engineers, Officiating Principal, Thomason College, to officiate as Commandant, *vice* Major A. M. Lang, on furlough.

ARMY CIRCULARS.

No. 30.—The following Clause 37 of Army Circulars, dated the 1st March 1876, is declared applicable to India and published for general information :—

Ball Ammunition (Martini-Henry) for Musketry Instruction.

Clause 37.—A special issue of 100 rounds of ball ammunition will be allowed during the annual course of Musketry for 1876-77 for each Officer Instructor and Sergeant-Instructor of Musketry belonging to Corps armed with the Martini-Henry rifle for purposes of instruction.

CLOTHING.

No. 31.—The following note is to be added to G. G. O. No. 1294 of 1876 :—

Note.—The period of duration of Great Coats issued to Staff Sergeants of Hill Depôts is limited to 7 years instead of 10 years.

DISMISSALS AND REMOVALS.

No. 32.—The services of native medical pupil Mela Ram, No. 1281, who was admitted into the service by G. G. O. No. 990 of 1877, are dispensed with.

FURLOUGH AND LEAVE.

No. 33.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave :—

Lieutenant-Colonel (Brevet Colonel) Christopher James Godby, Bengal Staff Corps, Honorary Aide-de-Camp to the Governor General, Commandant, 4th Punjab Cavalry, Punjab Frontier Force,—private affairs, for eight months, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) Henry Alexander Cockburn, Infantry, Military Accountant, 1st Class, 2nd Grade,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Harvey Woodhouse, Infantry,—private affairs, for one year and one month, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Hamilton Maxwell, Bengal Staff Corps, Brigade-Major on the establishment,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant Gilbert Gaisford, Bengal Staff Corps, Wing Officer, 5th Punjab Infantry, Punjab Frontier Force,—private affairs, for two years, under Rule IX of the Regulations of 1868.

No. 34.—REPORTS OF DEPARTURE—

Lieutenant-Colonel H. T. Oldfield, Bengal Staff Corps, G. G. O. No. 1172 of 1877,—*Zambesi*, 17th December 1877, from Bombay.

Surgeon-Major H. Cayley, G. G. O. No. 148 of 1877,—10th April 1877, from Calcutta.

Surgeon-Major J. Cameron, M.D., G. G. O. No. 1119 of 1877,—*Malwa*, 29th December 1877, from Calcutta.

Captain G. Brehon, Bengal Staff Corps, G. G. O. No. 454 of 1877,—*Nepaul*, 25th July 1877, from Calcutta.

Captain J. L. Macpherson, Royal Engineers, G. G. O. No. 143 of 1877,—21st March 1877.
Lieutenant C. A. Coles, Bengal Staff Corps, G. G. O. No. 1144 of 1877,—*Malwa*, 29th December 1877, from Calcutta.

HONORS AND REWARDS.

No. 35.—ORDER OF MERIT—

The under-mentioned Sepoys of the 5th Punjab Infantry, Punjab Frontier Force, are admitted to the 3rd Class of the Order of Merit in consideration of their conspicuous gallantry in action with the Jowakis before Bagh on the 12th November 1877 :—

No. 3634—Sepoy Abdul Gufoor.

No. 3799—Sepoy Lal Khan.

No. 3352—Sepoy Syud Shah.

PENSIONS.

No. 36.—Conductor Zachariah Holland, Ordnance Commissariat Department, is transferred to the Pension Establishment on an invalid pension of Rs. 100 per mensem, under G. G. O. No. 69 of 1868, payable in India.

No. 37.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India, from the dates they cease to receive regimental pay :—

Michael Coffey, late 109th Foot (67th Brigade),—one shilling and one penny per diem.

John Smith, late 8th Brigade, Royal Artillery,—one shilling per diem.

Drummer Francis Berkery, late 108th Foot,—nine pence per diem, commencing from the 24th November 1877.

No. 38.—Native Doctor Suftu Ram, attached to the 1st Division, Bari Doab Canal, is granted a pension of Rs. 7 per mensem from the date of his discharge, payable in the Presidency Circle.

No. 39.—Sowar Surt Singh, of the 1st Regiment, Central India Horse, is granted an injury pension in the 2nd degree of Rs. 3-12 per mensem from date of discharge, payable in the Punjab Circle.

No. 40.—Moonah, widow of the late Naick Shaick Kyrattee, of the 3rd Bombay Native Infantry, is granted for a period of three years the 3rd Class Order of Merit Pay Rs. 2-5-4 per mensem drawn by her late husband, payable in the North-Western Province Circle.

TRANSFER OF OFFICERS.

No. 41.—The services of the under-mentioned Officers are replaced at the disposal of His Excellency the Commander-in-Chief :—

Captain E. H. Webb, General List, Infantry.

Wing Officer, 8th Regiment of Native Infantry.

Captain W. R. Hamilton, General List, Infantry.

Squadron Officer, 4th Bengal Cavalry.

Captain C. H. Forster, General List, Infantry.

Lieutenant C. F. Magrath, Royal Artillery.

No. 42.—The services of first class Apothecary J. Sleigh are, with reference to the Notification by the Government of Bengal, dated the 3rd January 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 11th January 1878.

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 from 29th December 1877 to 11th January 1878 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Bengal Medical Establishment	Surgeon-Major J. Elliot, M.D.	7th January 1878	Calcutta.		
Sub Medical Department	Assistant Apothecary S. Dawson	25th December 1877	Chunar.		

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 11th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 1.—Mr. James Murphy, to be a 3rd Class Engineer in Her Majesty's Indian Marine, on probation, and posted to the Indian Government Steamer *Tenusserim*, with effect from the 17th December 1877.

RESIGNATIONS.

No. 2.—Mr. Alexander Mennie, temporary 3rd Class Engineer of the Indian Government Steamer *Quangtung*, is permitted to resign his appointment.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 8th January 1878.

No. 4.—Mr. A. H. Ten-Broek, Accountant, 1st Grade, Office of Accountant General, Public Works Department, is granted three months' privilege leave, with effect from 7th instant, or such subsequent date as he may avail himself of the same.

The 9th January 1878.

No. 6.—Mr. J. B. Braddon, Assistant Examiner, 1st Grade, and Assistant Auditor of Accounts, Oudh and Rohilkund Railway, is transferred to the Office of the Examiner of Guaranteed Railway Accounts, Bombay.

Mr. W. F. O'Donoghue, Assistant Examiner, 3rd Grade, attached to the Office of Examiner of Guaranteed Railway Accounts, Bombay, is transferred to the Office of the Auditor of Accounts, Oudh and Rohilkund Railway, *vice* Mr. Braddon.

The 10th January 1878.

No. 8.—The under-mentioned passed students of the Royal Indian Engineering College, appointed by Her Majesty's Secretary of State as Assistant Engineers, 2nd Grade, are posted as follows :—

To Madras.

Mr. C. J. Ussher.

" G. E. Manson.

" A. A. G. Malet.

" W. Jopp.

" B. H. Young.

" G. B. Lambert.

To Bombay.

Mr. W. L. S. L. Cameron.

" F. A. Dashwood.

" D. George.

To Punjab Irrigation Branch.

Mr. F. W. Chanter.

" O. V. Yates.

To Central System of State Railways.

Mr. W. E. Newham.

" G. A. Savielle.

" W. Home.

To Western System of State Railways.

Mr. S. De Brath.

" P. H. Cresswell.

" A. J. Haslam.

" T. H. Wright.

" H. S. Talbot.

To North-Eastern System of State Railways.

Mr. R. A. English.

" H. Fox.

" St. J. Hewitt.

To British Burma.

Mr. A. E. Cuthbertson. } General Service.

" E. M. Sage.

" R. T. Denne.

" J. E. Gabbett. } Railway Branch.

No. 9.—Sergeant R. Fryer, Supervisor, 2nd Grade, is re-transferred from Madras to the North-Western Provinces, Irrigation Branch.

The 11th January 1878.

No. 10.—Mr. F. M. Woodroffe, appointed Accountant, 3rd Grade, on probation, in Public Works Department Notification No. 542, dated 22nd December 1877, is posted to Military Works Branch instead of to Central India.

No. 11.—Sergeant J. Battman, Overseer, 1st Grade, is re-transferred from Bombay to Bengal Provincial Establishment.

No. 12.—From Public Works Department Notification No. 528, dated 18th December 1877, omit the name of Mr. E. Baker, Assistant Engineer, 2nd Grade.

No. 13.—Mr. T. J. Dumayne, Assistant Engineer, 2nd Grade, is temporarily transferred from the North-Eastern System of State Railways to the North-Western Provinces and Oudh.

TELEGRAPH.

The 9th January 1878.

No. 5.—Colonel R. Murray, Deputy Director General of Telegraphs, is, on return from furlough, appointed to officiate as Director General of Telegraphs in India until further orders, with effect from the forenoon of the 5th January.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3. } CALCUTTA, SATURDAY, JANUARY 19, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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- PART II.**—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.
- PART III.**—Advertisements and Notices by private individuals and Corporations.
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- PART V.**—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—
The Husainabad Endowment Bill.
- SUPPLEMENT No. 3.**

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 17th January 1878.

No. 2.—Mr. F. S. Collis resumed charge of his office of Reporter for the Indian Law Reports in the High Court, Calcutta, from Mr. W. F. Agnew, in the afternoon of the 15th instant.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 17th January 1878.

No. 92.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act, 1874), the Chief Commissioner of Coorg is pleased, with the previous sanction of the Governor General in Council, to extend to the Chief Commissionership of Coorg the following Acts for enabling Government to levy tolls on public roads and bridges:—

Act VIII of 1851.
„ XV of 1864.

ESTABLISHMENTS.

The 12th January 1878.

No. 42.—Mr. H. T. White, of Her Majesty's Bengal Civil Service, reported his arrival at Nag-

pur on the 2nd instant to the Chief Commissioner of the Central Provinces.

The 14th January 1878.

No. 51.—Mr. H. Adamson, of Her Majesty's Bengal Civil Service, reported his arrival at Rangoon on the 17th ultimo to the Chief Commissioner of British Burma.

The 16th January 1878.

No. 60.—Consequent on the return from furlough of Major G. E. Fryer, Deputy Commissioner, 4th Grade, the following alterations are made in the British Burma Commission:—

Major G. E. Fryer, Deputy Commissioner, 4th Grade, to officiate as Deputy Commissioner, 3rd Grade.

Lieutenant J. Butler, Assistant Commissioner, 2nd Grade, and Officiating Deputy Commissioner, 3rd Grade, to officiate as Assistant Commissioner, 1st Grade.

Lieutenant B. A. N. Parrott, Assistant Commissioner, 4th Grade, and Officiating Assistant Commissioner, 1st Grade, to officiate as Assistant Commissioner, 2nd Grade.

Mr. W. G. Jackson, Assistant Commissioner, 4th Grade, and Officiating Assistant Commissioner, 2nd Grade, to officiate as Assistant Commissioner, 3rd Grade.

No. 62.—Consequent on the return from furlough of Major G. A. Strover, Deputy Commis-

ioner, 3rd Grade, the following alterations are made in the British Burma Commission :—

Major G. A. Strover, Deputy Commissioner, 3rd Grade, to officiate as Deputy Commissioner, 2nd Grade.

Mr. R. F. St. A. St. John, Assistant Commissioner, 1st Grade, and Officiating Deputy Commissioner, 2nd Grade, to officiate as Deputy Commissioner, 3rd Grade.

Mr. H. Buckle, Assistant Commissioner, 2nd Grade, and Officiating Deputy Commissioner, 3rd Grade, to officiate as Assistant Commissioner, 1st Grade.

Mr. A. H. Hildebrand, Assistant Commissioner, 3rd Grade, and Officiating Assistant Commissioner, 1st Grade, to officiate as Assistant Commissioner, 2nd Grade.

Lieutenant W. F. H. Grey, Assistant Commissioner, 4th Grade, and Officiating Assistant Commissioner, 2nd Grade, to officiate as Assistant Commissioner, 3rd Grade.

No. 64.—Mr. J. Dixon is confirmed in the appointment of Assistant District Superintendent of Police in British Burma, with effect from the 1st October last, *vice* Mr. W. Hannay, resigned.

No. 66.—The under-mentioned Officers of Her Majesty's Bengal Civil Service reported to the Government of Bengal their arrival at Calcutta on the dates specified opposite their names :—

Mr. T. L. L. Jenkins,—24th December 1877.

„ W. C. Macpherson,—27th December 1877.

„ G. K. Lyon,—27th December 1877.

„ H. Cox,—28th December 1877.

No. 68.—Mr. R. E. Hamblin, of Her Majesty's Bengal Civil Service, reported to the Government of the North-Western Provinces and Oudh his arrival at Allahabad on the 4th instant.

The 17th January 1878.

No. 71.—Mr. C. S. Bayley, of Her Majesty's Bengal Civil Service, reported to the Government of Bengal his arrival at Calcutta on the 31st ultimo.

The 18th January 1878.

No. 74.—Mr. J. A. Grant, of Her Majesty's Bengal Civil Service, reported to the Government of the Punjab his arrival at Lahore on the 3rd instant.

EXAMINATIONS.

The 18th January 1878.

No. 11.—Mr. E. Stack, of the Bengal Civil Service, having obtained a certificate of High Proficiency in Persian, has been presented with the authorized donation of Rs. 2,000.

No. 12.—Mr. W. Hoey, of the Bengal Civil Service, having obtained a certificate of High Proficiency in Urdu, has been presented with the authorized donation of Rs. 1,000.

MEDICAL.

The 18th January 1878.

No. 47.—APPOINTMENT.—Surgeon-Major J. Jones, M.D., Officiating Professor of Ophthalmic

Medicine and Surgery and Superintendent of the Eye Infirmary, Medical College, Calcutta, to officiate as Surgeon to the Presidency General Hospital, *vice* Surgeon-Major J. Elliot, M.D., deceased.

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 15th January 1878.

No. 67F.—Mr. W. Shakespear, Assistant Conservator of Forests of the 1st Grade, is transferred from Assam to the Punjab, and is allowed ten days' privilege leave in addition to the time allowed for joining his appointment.

No. 75F.—Mr. H. R. Ring, Officiating Assistant Conservator of Forests of the 3rd Grade in Coorg, is transferred to Bengal.

The 16th January 1878.

No. 78F.—Mr. T. H. Aplin, appointed by Her Majesty's Secretary of State to the Forest Department of India, is posted to that Department as an Assistant Conservator of Forests of the 3rd Grade. Mr. Aplin is attached to British Burma, and his appointment will have effect from the 16th December 1877.

No. 80F.—Mr. A. Stewart, Sub-Assistant Conservator of Forests in the Punjab, and at present attached temporarily to the Forest Survey Branch, who in Notification No. 1109F., dated the 30th August last, was appointed to officiate as an Assistant Conservator of Forests of the 3rd Grade, will revert to his substantive appointment, with effect from the 16th December 1877.

SALT.

The 17th January 1878.

No. 21.—ERRATUM.—In Notification No. 255 (Salt), dated the 28th ultimo, published at page 761 of Part I of the *Gazette of India* of the 29th idem, in Clause (c) for the words "Schedules C and F" the words "Schedules C, E, and F" should be substituted.

SURVEYS.

The 17th January 1878.

No. 26.—In supersession of Notification No. 591, dated the 9th October last, Mr. R. Wehlisch, Mathematical Instrument Maker, is allowed, subject to the approval of the Secretary of State, one year's furlough on medical certificate, under Section 14 of the Civil Leave Code, from the 28th September last.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Fort William, the 16th January 1878.

No. 6M.—PROMOTIONS.—The following promotions are made in the Meywar Bheel Corps, with effect from the 13th November 1877 :—

Jemadar Heerjee to be Subadar, *vice* Subadar Dhunna, invalided.

Jemadar Hurrupursad to be Subadar, *vice* Subadar Rajeea, invalided.

Havildar Nugga to be Jemadar, *vice* Jemadar Heerjee, promoted.

Havildar Roopjee to be Jemadar, *vice* Jemadar Hurrupursad, promoted.

The 17th January 1878.

No. 9M.—The following promotions are made in the Mhairwara Battalion, with effect from the 1st December 1877 :—

Jemadar Budda 1st to be Subadar, *vice* Heera, Subadar, invalided.

Jemadar Budda 2nd to be Subadar, *vice* Jugga, Subadar, invalided.

Jemadar Sunkur to be Subadar, *vice* Būnna, Subadar, invalided.

Havildar Ramlall to be Jemadar, *vice* Jemadar Budda 1st, promoted.

Havildar Buxa to be Jemadar, *vice* Jemadar Budda 2nd, promoted.

Havildar Hameera to be Jemadar, *vice* Jemadar Sunkur, promoted.

FINANCE.

The 17th January 1878.

No. 42F.—ERRATUM.—In the penultimate line of Notification of this Department No. 557F., dated 9th November 1877, published on page 665 of the *Gazette of India* of 10th November 1877, for "Indian Coinage Act, 1876," read *Indian Coinage Act, 1870.*

POLITICAL.

The 15th January 1878.

No. 124P.—With reference to Notification No. 2291P., dated 3rd October 1877, the recognition, by the Government of India, of the appointment of Monsr. Henri de Closets as Vice-Consul for France at Madras, has been confirmed by Her Majesty's Government.

No. 126P.—With reference to Notification No. 1959P., dated 11th August 1877, the recognition, by the Government of India, of the appointment of Mr. A. Delageniere as Acting Vice-Consular Agent for France at Aden, has been confirmed by Her Majesty's Government.

GENERAL.

The 16th January 1878.

No. 102G.—Lieutenant C. W. Ravenshaw, Boundary Settlement Officer, Bhopal, is appointed to officiate as Political Assistant, 3rd Class, and is posted to Central India as 3rd Assistant to the Agent to the Governor General for Central India, with effect from the date of assuming charge.

The 17th January 1878.

No. 112G.—The under-mentioned Assistant Commissioners in the Mysore Commission have

passed the examination prescribed for Assistants in that Province by the Lower Standard :—

Abdul Rahiman.

B. K. Venkat Vardaiengar.

The 18th January 1878.

No. 122G.—Surgeon-Major T. G. Skardon, 5th Bengal Cavalry, is appointed to the Medical charge of the Bundelkund Political Agency, in addition to his other duties, with effect from the forenoon of the 19th November 1877, *vice* Surgeon R. E. Ross.

No. 123G.—The services of Colonel T. E. Gordon, C.S.I., Commandant of the Meywar Bheel Corps, are replaced at the disposal of the Military Department, with effect from the 20th March 1878.

No. 126G.—In continuation of Foreign Department Notification No. 373G., dated the 12th February 1877, the following extract from the *London Gazette* of the 11th December 1877 is published for general information :—

Foreign Office, London, December 10, 1877.

TREATY OF COMMERCE BETWEEN
GREAT BRITAIN AND AUSTRIA-HUNGARY.

Declaration signed at Buda-Pesth, November 26, 1877.

Whereas the Treaty of Commerce concluded between Great Britain and Austria-Hungary on the 5th December 1876 will terminate, according to Article VII, upon the 31st December 1877, the Government of Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and the Government of His Majesty the Emperor of Austria, King of Bohemia, &c., Apostolic King of Hungary, actuated by the desire to prolong the operation of this Treaty, have agreed upon the following stipulation :—

The duration of the Treaty of Commerce concluded between Great Britain and Austria-Hungary on the 5th December 1876 shall be prolonged indefinitely, with the reservation that both the Contracting Parties are at all times entitled to denounce the same. In case one of the two Contracting Parties should notify its intention to put an end to the operation of this Treaty, it shall remain in force for the term of one year from the date upon which the notice shall have been given.

In witness whereof the Undersigned have signed the above Declaration in duplicate, and have affixed thereto the seal of their arms.

Done at Buda-Pesth, this 26th November 1877.

(L.S.) ANDREW BUCHANAN.

(L.S.) ANDRASSY.

No. 131G.—Lieutenant A. C. Talbot, Political Assistant, 3rd Class, is appointed to officiate as Assistant to the Resident and Assistant to the General Superintendent of Operations for the Suppression of Thuggy and Dacoity in Hyderabad with effect from the date of assuming charge, *vice* Mr. FitzGerald.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Port William, the 17th January 1878.

No. 365.—Mr H. G. Cowie, B. A., is appointed to officiate as Deputy Accountant General, Central Provinces, and Deputy Commissioner of Paper Currency, Nagpur Circle. Mr. Cowie received charge of these offices from Mr. T. H. Biggs, before noon, on the 10th January 1878.

MINT AND PAPER CURRENCY.

The 18th January 1878.

No. 395.—The Governor General in Council directs that the following Resolution be substituted for Resolution No. 2725, dated 25th November 1876, published at pages 630—632 of Part I of the *Gazette of India* of the 25th idem:—

RESOLUTION—By the Government of India, FINANCIAL DEPARTMENT.

In the exercise of the powers conferred by the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1871, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to make the following rules:—

1. Certificates from the Assay Master under Section 24 of the said Indian Coinage Act, 1870, for the net produce of silver bullion or coin delivered into the mint on and after Monday, the 27th November 1876, shall be payable twenty-one days after the date thereof, if issued by the Assay Master at Calcutta, at the Bank of Bengal, and if issued by the Assay Master at Bombay, at the Bank of Bombay.

2. The holders of certificates granted under Section 14 of the said Indian Paper Currency Act, 1871, shall be entitled to receive the amount of notes or of notes and cash stated therein on demand at the Office of Issue.

3. Persons wishing to obtain, under the Indian Paper Currency Act, 1871 promissory notes of the Government of India in exchange for silver bullion or foreign silver coin, may tender the same to the Mint Master on behalf, in Calcutta, of the Head Commissioner, and in Bombay, of the Commissioner of the Department of Issue, in the Form M hereto annexed.

4. The Mint Master shall give a receipt, in Form N hereto annexed, for all bullion or coin so tendered, and immediately forward copy thereof to the Head Commissioner or Commissioner (as the case may be) of the Department of Issue.

5. The Assay Master shall prepare, in Form O hereto annexed, and counter-sign a certificate of the value of such bullion or coin calculated at the rate prescribed in Section 11(b) of the said Indian Paper Currency Act. The Head Commissioner or Commissioner (as the case may be) of issue, or any Gazetted Officer subordinate to him to whom he may delegate such authority, shall then sign the certificate and deliver it to the person making the tender.

6. No bullion or coin tendered under these Rules shall be withdrawn by the tenderer, unless he is dissatisfied with the assay.

7. The Head Commissioner or Commissioner (as the case may be) shall pay to the Mint Master out of the coin reserve of the Department of Issue one rupee per mille on the standard value of the bullion or coin for which certificates in the said Form O may be issued.

8. Bullion or coin tendered under these rules shall not be coined, except on the written application of the Head Commissioner or Commissioner (as the case may be) of issue, or any Gazetted Officer subordinate to him to whom he may delegate such authority.

9. When the Mint Master receives any such application, he shall communicate the fact to the Assay Master, who shall thereupon issue a certificate under Section 24 of the said Indian Coinage Act, 1870, in favor of the Head Commissioner or Commissioner, as the case may be, of the Department of Issue, for the net produce of the bullion or coin at the rate of ninety-eight rupees per eighteen thousand grains of standard fineness.

FORM M.

Tender of silver bullion (or foreign silver coin) for promissory notes of the Government of India.

To

THE MINT MASTER.

SIR,

Be pleased to receive on behalf of the Head Commissioner (or Commissioner) of the Department of Issue ^{tolas} (tolas) of which (I) hereby tender to the said (Head) Commissioner for promissory notes of the Government of India payable to bearer on demand under the provisions of the Indian Paper Currency Act, 1871. (I) request that you will melt or cut the above-mentioned silver at (my) sole risk and for the resulting weight of ingots or cut-pieces, or such portion of them as shall agreeably to the rules of the mint be considered fit for coinage, grant your receipt entitling (me) to receive a certificate signed by the (Head) Commissioner of the Department of Issue as prescribed in Section 14 of the Indian Paper Currency Act, 1871.

The bullion (or coin) will be delivered to you by C. D., who is authorised to superintend its melting or cutting on (my) behalf, and who will attend for that purpose at such times as may be appointed.

Yours obediently,

A. B.

The

18

Pass into the mint and register as bullion belonging to the Department of Issue of Paper Currency.

E. F.,

Mint Master.

FORM N.

HER MAJESTY'S MINT (CALCUTTA).

Receipt for silver bullion (or foreign silver coin) tendered to the (Head) Commissioner of Issue.

No. _____ dated _____ 18

Received this day from A. B. as a deposit on account of the (Head) Commissioner of Issue, the under-mentioned quantity of silver in

Register No.	Weighing Tolas
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Do.	Do.
Total Tolas	

G. H.,
*Accountant.*I. K.,
*Bullion-keeper.*E. F.,
Mint Master.

FORM O.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Certificate for silver bullion (or coin) under Section 14 of the Indian Paper Currency Act, 1871.

I hereby acknowledge to have received from A. B. tolas of silver bullion (or of foreign silver coin), and certify that in exchange therefor the said A. B. is entitled, on demand (or on the expiration of days from the date hereof) and on presentation of this certificate at the

Office of Issue, to receive in notes issued under the Indian Paper Currency Act, 1871, or in such notes and cash, the sum of Rupees

This certificate is in (part or full) of the Mint Master's Bullion Receipt No. the silver covered by which has been found, upon assay, to be of the value stated below:—

Mint Register, No.

Description of Silver

Weight in tolas

Pure silver per mille

Net produce

Countersigned,

L. M.,

N. O.,

Assay Master.

(Head)
or
(For)

Commissioner of the Department of Issue.

C. BERNARD,

Addl. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 16th January 1878.

RETIREMENTS.

No. 43.—With the sanction of Her Majesty's Government, it is notified that the fifteen (15) retirements under the provisions of Government General Order No. 8 of the 1st January 1877, which remained unallotted on the 31st December last, will be held available for Officers of all three Presidencies up to the 31st March 1878.

2. This offer is restricted to Officers who are qualified under Clause II of the Government General Order of 1st January 1877, and who completed 28 years' service on or before the 31st December 1877.

3. Applications will be disposed of by the Government of India according to priority of proposed dates of retirement, preference being given, if necessary, to the senior applicant, should there be more than one for retirement on the same day.

4. Officers of the Madras and Bombay Armies should submit their applications in the usual manner to their respective Governments for communication to the Government of India.

● The 18th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 44.—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.
Cavalry	Major (Brevet Lieut.-Colonel) Henry Melvill.	Lieut.-Col.	31st Dec. 1877.	Lieut.-Colonel (Brevet Col.) L. J. Farquharson, retired.
Cadre of the 2nd European Light Cavalry.	Captain (Brevet Major) J. C. Lockwood, 20th Hussars.	Major		

No. 45.—COLONEL'S ALLOWANCE—

The under-mentioned Officer of the Bengal Staff Corps having completed twelve years' service in the rank of Lieutenant-Colonel, is admitted to the Colonel's allowance, with effect from the date specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5:—

Lieutenant-Colonel (Brevet Colonel) Julius Bentall Dennys,—3rd January 1878.

No. 46.—STAFF CORPS—

The under-mentioned Officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain

from the dates specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant William Hill, Bengal Staff Corps, —5th January 1878.

Lieutenant William Henry Salmon, Bengal Staff Corps,—12th January 1878.

No. 47.—MEDICAL DEPARTMENT—

With reference to G. G. O. No. 321 of 1876, Surgeon-Major A. J. Cowie is confirmed in the appointment of Principal Medical Store-Keeper to Government at the Presidency, vice Surgeon-Major J. Elliot, deceased.

No. 48.—PUNJAB FRONTIER FORCE—

4th Punjab Cavalry.

Major T. O. Underwood, Squadron Commander and 2nd in Command, to officiate as Commandant, vice Colonel C. J. Godby, on furlough.

Major R. C. R. Clifford, Squadron Commander, 2nd Punjab Cavalry, to officiate as 2nd in Command, vice Major Underwood.

5th Punjab Cavalry.

Major B. Williams, Squadron Commander and 2nd in Command, to be Commandant, vice Colonel W. H. Paget, retired.

Major F. Hammond, Squadron Commander, to be 2nd in Command, vice Major Williams.

Captain F. S. Carr, Squadron Officer and Officiating Adjutant, to be Squadron Commander.

Captain W. J. Vausden, Squadron Officer, to officiate as Adjutant, vice Captain Carr, there being no qualified Subaltern available in the regiment.

Lieutenant C. F. Gambier, Officiating Squadron Officer, to be Squadron Officer.

2nd Punjab Infantry.

Lieutenant C. C. St. E. Lucas, 51st Foot, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation.

No. 49.—HYDERABAD CONTINGENT—

3rd Cavalry.

Captain R. A. Gilchrist, Squadron Officer, 1st Cavalry, to officiate as Squadron Commander, vice Major C. J. O. FitzGerald, appointed Officiating Commandant, 4th Cavalry, Hyderabad Contingent.

No. 50.—NATIVE ARMY—

The following direct appointment of a Native gentleman is made:—

16th Bengal Cavalry.

Khooshal Singh to be Jemadar on probation, with effect from date of joining, vice Fattehyab Khan, promoted.

No. 51.—PUNJAB FRONTIER FORCE—

In G. G. O. No. 1036 of 1877, for, "Jafir Ali," invalidated, read, Jafir Khan, invalidated.

ARMY CIRCULARS.

No. 52.—It is hereby notified that the provisions of clause 151, Army Circulars, dated the 1st October 1877, are applicable to India so far as relates to Collar Makers and Wheelers of Royal Artillery who are granted the rank and clothing of Serjeants, provided they shall have first served three years in the rank of Corporal.

BARRACKS AND HOSPITAL SUPPLIES.

No. 53.—The following correction is to be made in G. G. O. No. 681 of 1877:—

TABLE 154 (COMMISSARIAT).

Page 34.

Opposite "oil, kerosine, for prayer rooms," in column "Scale," for "2 ozs. 1 dr. daily for each when kerosine lamps are used," read —2½ fluid ounces per lamp per night when kerosine lamps are used.

CAMP EQUIPAGE.

No. 54.—In G. G. O. No. 9 of 1878, in column "Number of Mules," for "3 to 2 tents," read 3 to 4 tents.

EQUIPMENT TABLES.

No. 55.—With a view to the assimilation of equipment in the heavy Field Batteries of Royal Artillery armed with the 40-pounder R. B. L. guns, serving in India, Equipment Tables for these Batteries have been published for adoption throughout the three presidencies.

2. No alteration in the scale of equipment now laid down is to be made without the sanction of the Government of India, and the nomenclature and proportion as entered therein should be strictly followed.

3. All changes that may be made applicable to India will, from time to time, be published either in General Orders by the Government of India, or in those of His Excellency the Commander-in-Chief in India with the sanction of Government.

4. Copies of the Equipment Tables will be printed and distributed to batteries and departments in the Bengal presidency by the Inspector General of Ordnance, Bengal, under the orders of the Government of India, and to batteries and departments in the presidencies of Madras and Bombay, under the orders of the Governments of those presidencies.

FURLOUGH AND LEAVE.

No. 56.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) Rowley Sale Hill, Infantry, Wing Commander, 1st Goorkha Regiment (Light Infantry),—private affairs, for one year, three months and twenty-five days, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) George Crommelin Hankin, Bengal Staff Corps, Commandant, 4th Bengal Cavalry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Boyle Torriano Stafford, Bengal Staff Corps, Wing Commander, 22nd (Punjab) Regiment of Native Infantry,—private affairs, for one year, five months and eighteen days, under Rule IX of the Regulations of 1868.

Major Daniel Corrie Walker, Royal Engineers, Executive Engineer, 2nd Grade, Public Works Department,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

Lieutenant William Francis Hungerford Grey, Bengal Staff Corps, Assistant Commissioner, British Burmah,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

Lieutenant Arthur Parry Thornton, Bengal Staff Corps, Officiating Political Assistant, 3rd Class, Assistant Agent to the Governor General, Rajpootana,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

No. 57.—Major Reginald Craufurd Sterndale, Calcutta Volunteer Rifle Corps, is granted leave of absence to proceed to England for nine months on private affairs from the 1st March 1878.

No. 58.—The leave granted to Lieutenant P. A. Buckland, Bengal Staff Corps, in G. G. O. No. 761 of 1877, was in extension of privilege leave and with effect from the 31st July 1877.

No. 59.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) R. Murray, Bengal Staff Corps, Deputy Director General, Electric Telegraphs, Officiating Director General, Electric Telegraphs,—Bombay, 2nd January 1878.

Major J. Miller, Bengal Staff Corps, Wing Commander, Malwah Bheel Corps,—Bombay, 19th December 1877. (Date of departure on furlough, 24th April 1876.)

Major M. P. Moriarty, Bengal Staff Corps,—Bombay, 11th January 1878.

Captain C. J. R. Fulford, Bengal Staff Corps, Wing Officer, 26th (Punjab) Regiment of Native Infantry,—Bombay, 9th January 1878.

Surgeon H. D. S. Compigné, M. D.,—Bombay 9th January 1878.

No. 60.—REPORTS OF DEPARTURE—

Captain E. B. Bishop, Bengal Staff Corps, G. G. O. No. 1144 of 1877,—City of Oxford, 5th January 1877, from Calcutta.

PAY AND ALLOWANCES.

No. 61.—Under instructions from the Right-Hon'ble the Secretary of State for India, sums due by troops on account of damages incurred in England should in future be recovered and remitted home, at the rate of exchange annually fixed for the adjustment of financial transactions between Her Majesty's Imperial and Indian Governments.

PENSIONS.

No. 62.—The under-mentioned men are transferred to the Pension Establishment:—

Serial No.	Rank.	Names.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>Nepal Escort.</i>		Rs.	
	Havildar	Jeypaul Sing ...	Havildar	7	
	Naick ...	Padaruth Singh..	Naick ...	7	
	Sepoy ...	Joogeshur Sing..	Sepoy ...	4	
	" ...	Hurlall Sing ...	" ...	4	
	" ...	Koolun Sing ...	" ...	4	
	" ...	Rambhugut Sing	" ...	4	
		<i>Mhairwara Battalion.</i>			
	Subadar	Heera ...	Subadar...	*40	N.W.P.
	" ...	Jugga ...	" ...	*40	"
	" ...	Bunna ...	" ...	*40	"
	Havildar	Jeyta ...	Havildar	*12	"
	Naick ...	Mustab Khan ...	Naick ...	7	Presi- dency.

* Increased pension for service exceeding 40 years with unblemished character.

No. 63.—In G. G. O. No. 767 of 1877, for, "Subadar-Major Jewun Singh, 32nd (Punjab) Regiment of Native Infantry (Pioneers)," read Subadar-Major *Sirdar Bahadur* Jewun Singh, 32nd (Punjab) Regiment of Native Infantry (Pioneers.)

No. 64.—Havildar Kalka, of the 34th Regiment of Native Infantry, is granted a pension of Rs. 7-0-0 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

No. 65.—Syce Ungnoo, of D-4th Brigade, late 11th Brigade, Royal Artillery, is granted an Injury Pension in the 4th degree of Rs. 1-3-6 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

RESIGNATIONS.

No. 66.—Third Class Hospital Assistant Juggun Ram, attached to Fort Abazie, is permitted to resign the service.
See G. G. O. No. 968 of 1870.

No. 67.—Second Class Hospital Assistant Ausgur Allii, attached to the Thayetmo Jail, who was admitted into the service by G. G. O. No. 865 of 1866, is permitted to resign the service.

TRANSFER OF OFFICERS.

No. 68.—The services of Lieutenant H. E. Grimes, 40th Foot, are replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 18th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 3.—The following appointments and promotion were made in Her Majesty's Indian Marine:—

Mr. Percy Downes, to be a 3rd Grade Officer, on probation, and posted to the Indian Government Steamer *May Frere*, in lieu of 2nd Officer,—14th January 1878.

Mr. H. Elcock, 1st Class Engineer of the Indian Government Steamer *Quangtung*, to be Engineer in charge of the Indian Government Steamer *Hugh Rose*,—14th January 1878.

Mr. John Arthur Bennett, to be a 2nd Class Engineer, on probation, and posted to the Indian Government Steamer *Quangtung*, vice Mr. Elcock, with effect from the date he reports himself to the Superintendent of Marine, Bombay, for duty.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 14th January 1878.

No. 14.—Mr. D. McMordie, Assistant Engineer, 1st Grade, is re-transferred from Madras Famine Works to the Punjab Irrigation Branch.

No. 15.—Mr. W. Delahay, Supervisor, 2nd Grade, is re-transferred from Madras Famine Works to the Military Works Branch.

The 15th January 1878.

No. 16.—Mr. G. Gray is appointed Pay Master, 3rd Grade, on probation, and posted to the North-east Bengal State Railway.

No. 17.—The following temporary promotions are made in the Superior Accounts Establishment:—

From Assistant Examiner, 1st Grade,
to Deputy Examiner.

Mr. R. N. Burn.
„ S. M. Johnson.

From Assistant Examiner, 2nd Grade,
to Assistant Examiner, 1st Grade.

Mr. I. S. Hubbard.

From Assistant Examiner, 3rd Grade,
to Assistant Examiner, 2nd Grade.

Mr. E. A. Dennys.

No. 18.—Mr. W. Ball, Accountant, 3rd Grade, Military Works Branch, is temporarily promoted to Assistant Examiner, 3rd Grade, and posted to the Office of Examiner of Telegraph Accounts, Calcutta.

No. 19.—Mr. H. Stuart is appointed Deputy Examiner, Public Works Accounts, on probation, and posted to the Office of the Examiner of Guaranteed Railway Accounts, Calcutta.

No. 20.—The services of Captain W. Willcocks (Unattached), Executive Engineer, 2nd Grade, North-Western Provinces and Oudh Irrigation Branch, are replaced at the disposal of the Military Department, under the provisions of Public Works Department Notification No. 278 of 23rd May 1872.

No. 21.—Mr. W. H. Mathews is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to the Office of the Examiner of Accounts, Central India.

The 16th January 1878.

No. 23.—The resignation of his appointment by Mr. J. G. Clarkson, B. A., Executive Engineer, 3rd Grade, Punjab Provincial Establishment, is accepted with effect from the date on which he may be relieved of his duties.

The 17th January 1878.

No. 24.—Lieutenant H. S. F. Haynes, R. E., Assistant Engineer, 1st Grade, on furlough, is transferred from the Western to the Central System of State Railways.

The 17th January 1878.

No. 25.—Pundit Prem Nath, Accountant, 1st Grade, Punjab, is transferred to the Office of the Accountant General, Public Works Department, which he joined on the afternoon of the 10th January 1878.

No. 26.—Mr. F. S. Homfray, Store-keeper, 2nd Grade, is transferred from the Western to the Central System of State Railways.

No. 27.—Mr. J. C. G. Keddie, Executive Engineer, 4th Grade (temporary rank), is retransferred from Madras Famine Relief Works to Bengal Public Works Department Provincial Establishment.

No. 28.—The services of Lieutenants H. G. Kunhardt and H. L. Wells, Assistant Engineers, 1st and 2nd Grade respectively, have been placed at the disposal of the Agent to the Governor General in Beloochistan, in the Public Works Department.

No. 29.—The Governor General in Council is pleased to make the following promotions in the Revenue Establishment of the Rajpootana State Railway, with effect from the 9th August 1877:—

Traffic Department.

Mr. J. O'Callaghan, from Class III to Class II.
„ P. D. Barclay „ „ IV to „ III.

Locomotive Department.

Mr. C. M. Davies, from Class IV to Class III.

The 18th January 1878.

No. 30.—Mr. G. M. Drury is appointed to the State Railway Revenue Establishment in Class III, on probation, and is posted to the North-Eastern System of State Railways as Traffic Superintendent.

No. 31.—Mr. E. Behrman, Assistant Engineer, 2nd Grade, is retransferred from Bombay to the Western System of State Railways. This cancels Public Works Department Notification No. 543 of 22nd December 1877.

No. 32.—Captain W. J. LeBreton, R.E., Examiner of Guaranteed Railway Accounts, Calcutta, availed himself of the three months' privilege leave granted to him in Public Works Department Notification No. 346 of 3rd August 1877 on the afternoon of the 24th August, and returned to duty on the forenoon of the 7th November 1877. The unused portion of his leave is cancelled.

No. 33.—The under-mentioned Officers are re-transferred from Madras Famine Relief Works to the Provinces and Branches of the Public Works Department to which they are permanently attached:—

To Bengal Irrigation Branch.

Mr. W. J. Fahie, Executive Engineer, 3rd Grade.

Mr. R. A. Oldham, Executive Engineer, 3rd Grade (temporary rank).

Mr. C. J. K. Watson, Assistant Engineer, 2nd Grade.

Mr. A. Hayes, Assistant Engineer, 2nd Grade.

Mr. T. H. Girling, Supervisor, 2nd Grade.

Mr. C. Ruthnam Pillay, Overseer, 1st Grade.

To Bengal Provincial.

Mr. E. H. B. Fox, Supervisor, 2nd Grade.

To Military Works Branch.

Mr. M. Birkbeck, Executive Engineer, 4th Grade (temporary rank).

Mr. F. G. Fox, Assistant Engineer, 2nd Grade.

RAILWAY.

The 16th January 1878.

No. 22R.—In exercise of the powers conferred by Section 26 of Act XVIII of 1854 as amended by Act XXV of 1877, the Governor General in Council is pleased to sanction, in the case of the Madras Railway, the following variations proposed by the Madras Railway Company in the General Rules and Regulations for Railways in India, published in Home Department Notification No. 5716, dated 21st October 1867:—

TO RULE 10, SECTION I.—

Add "or in assisting a crippled train; or in the cases of trains working up inclines steeper than 1 in 100, and of sections of railway that are permitted by the Governor General in Council to be worked as such inclines."

TO RULE 30, SECTION XIII.—

Add "except in the cases of trains working up inclines steeper than 1 in 100, and of sections of railway that are permitted by the Governor General in Council to be worked as such inclines."

W. A. CROMMELIN, *Major-Genl., R.E.,*

Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 4. } CALCUTTA, SATURDAY, JANUARY 26, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 4.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th January 1878.

No. 3.—The Governor General in Council has been pleased to issue the following amended Rules for the preparation and publication of the Indian Law Reports:—

- I.—A staff of Reporters shall be maintained for such Courts of Law as the Government of India from time to time direct, consisting of one Reporter for each Court and as many Assistant Reporters as the business is found to require.
- II.—The Law Reports shall be published under the authority of the Government of India in the Legislative Department.
- III.—Each Reporter shall have the general supervision and control of his assistants, and shall distribute their work among them.
- IV.—Each Reporter is, from the materials collected by himself and his assistants, to select all the cases he thinks it useful to report, to reduce them into the shape of reports, to prefix a head-note to each report, to have them printed, and to transmit the proof to the Legislative Department.
- V.—No case shall be reported if the Judge or Judges who decided it desire that it should not be reported.
- VI.—If the Court desires that the Reporter shall consult it, or any committee appointed by it, on any case or matter, it shall be his duty to do so.
- VII.—The Government of India in the Legislative Department will authorize the publication of such cases as are finally determined on.

VIII.—If the Court or the Chief Justice desires that any case decided by the Court or any division or Judge thereof shall be reported, and signifies such desire to the Reporter, such case shall be reported and published.

IX.—Arrangements shall be made for the separate local publication of reports relating to local laws when such local publication may be deemed advisable.

X.—In framing reports regard shall be had to the following general rules and principles :—

- (a). Every report ought to contain a statement of all facts necessary for a due understanding of the decision.
- (b). Reports ought not to state any facts which are clearly unnecessary for a due understanding of the decision.
- (c). In judging whether to insert or to omit a statement of facts, it is better to err on the side of overstatement than of understatement.
- (d). It is not meant that the Reporter must state the facts over again if there is a clear, full and consecutive statement of them in the judgment.
- (e). As a general rule, cases for which a full statement of facts cannot be obtained are not to be reported.
- (f). As a general rule, every report ought to contain a statement of the arguments of counsel, sufficient to show what points were pressed upon the Court.
- (g). The Reporter should note any material bearing which the decision may have on other decisions or on any principle of law, and which is not otherwise apparent on the face of the report.
- (h). Every report ought to contain a full copy or account of the judgment delivered by the Court and by each Judge thereof, or of so much of the judgment as bears on the point for which the case is reported.
- (i). As a general rule, cases turning upon evidence or inferences of fact, cases relating to the construction of private documents, and, generally, cases which do not illustrate some principle of law or some important bearing of an enactment in a way not covered by previous decisions, ought not to be reported.
- (j). In selecting cases for report, the Reporters are to be guided by the weight and importance of the decision, and the existence of materials for a satisfactory report, and are not to abstain from reporting a case merely because they may think the decision to be erroneous, or to be in conflict with other decisions.

The 25th January 1878.

No. 4.—The Governor General in Council has been pleased to accept the resignation by Mr. W. E. Hart of the office of Reporter for the Indian Law Reports in the High Court, Bombay.

No. 5.—The Governor General in Council has been pleased to appoint Mr. H. C. Kirkpatrick, Barrister-at-law, to be Reporter for the Indian Law Reports in the High Court, Bombay.

D. FITZPATRICK,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Port William, the 22nd January 1878.

No. 82.—Mr. H. Maude, of Her Majesty's Bengal Civil Service, reported to the Government of the Punjab his arrival at Lahore on the 27th ultimo.

The 23rd January 1878.

No. 88.—APPOINTMENT.—Mr. A. H. L. Fraser, C.S., M.A., Barrister-at-Law, to be Assistant Secretary to the Chief Commissioner of the Central Provinces, with effect from the 1st April last.

The 25th January 1878.

No. 95.—Mr. D. J. A. Campbell, of Her Majesty's Bengal Civil Service, reported to the Government of Bengal his arrival at Calcutta on the 24th November last.

No. 97.—Mr. J. Pitt-Kennedy resumed charge of the Office of Standing Counsel for the Presidency of Fort William in Bengal, from Mr. J. D. Bell on the forenoon of the 16th instant.

PATENTS.

The 22nd January 1878.

No. 60.—Specifications of the under-mentioned 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. 54 of 1877.—Mr. William Rainbow, of Hanslope, in Buckinghamshire, in England, but now in the employ of the Great Indian Peninsula Railway Company as Locomotive Foreman, and residing at Khundwa, in the Central Provinces, East India, for securing Permanent-way rails called "keyless chair bed-plate."

No. 61 of 1877.—Mr. A. S. Massey, Engineer and Proprietor of Manure Mills, residing at Calicut, in the Collectorate of Malabar and Presidency of Madras, for the preparation and preservation of fish or animal matter to be used as a manure.

No. 66 of 1877.—Mr. T. Duggan, of Glasnevin, in the county of Dublin, Ireland, Brush-maker, for improvements in the manufacture of bass, carpet, and other brooms and brushes, and in the apparatus employed therein.

No. 74 of 1877.—Mr. A. S. Massey, Engineer and Proprietor of Manure Mills, residing at Calicut, in the Collectorate of Malabar, Presidency of Madras, for the construction and adjustment of breasts and channels or chops of breasts, for pulping coffee and improved sieve and new motion to drive the same.

No. 87 of 1877.—Mr. W. F. M. Phillips, of Lahore, in the Punjab, for a new and cheap form of fire-proof roofing arch.

No. 95 of 1877.—Mr. J. C. Kinmond, of Leamington, Warwickshire, at present residing at the Great Eastern Hotel, Calcutta, Civil Engineer, for an improved apparatus for drying tea and withering green tea leaf, and for utilizing the hot moist air which rises from the tea in course of drying.

No. 96 of 1877.—Mr. J. C. Kinmond, of Leamington, in the county of Warwickshire, in England, at present residing at the Great Eastern Hotel, Calcutta, Civil Engineer, for a method or process for facilitating the sifting and sorting of tea, for lessening the amount of dust, and for improving the appearance of tea, and an apparatus for carrying such a method or process into effect.

No. 97 of 1877.—Mr. W. Atherton, of Warrington, in the county of Lancaster, England, Engineer, and Mr. W. P. Thompson, of Liverpool, in the county and kingdom aforesaid, Consulting Engineer, for improvements in, and relating to, railway wheels and tyres.

JAMES O'KINEALY,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—COMMERCE AND TRADE.

Calcutta, the 23rd January 1878.

No. 2 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL, COAST OF BURMA.

Position of Krishna Shoal Light Vessel.

With reference to notice to Mariners No. 21 of 1877, notice is hereby given that the *Star* light-vessel which was reported by the Marine Authorities in Rangoon to be placed four miles eastward of the position of the recently destroyed Krishna light-house, is reported to be from three to five miles in error on the Charts and Notices lately issued.

This LIGHT-VESSEL, according to reliable information just received in this Department, appears to be anchored in about 9 fathoms and at least 8 miles on an E. N. E. bearing from the site of the old light-house.

CAUTION.—Navigators are therefore warned to be careful when rounding the Krishna Shoal.

[The bearings are magnetic : variation 2° 45' Easterly in 1878.]

A. DUNDAS TAYLOR, Comdr., (late I. N.,)

Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT; }
CALCUTTA,
21st January 1878.

By order,

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

This Notice affects the following Admiralty Charts :—Gulf of Martaban No. 823; Bay of Bengal, No. 706; Indian Ocean, No. 7486; also Admiralty Light list, Indian, &c., page 16, No. 96: Marine Survey Department Light list, No. 87; and Taylor's Sailing Directory, vol. I., page 498.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

CUSTOMS.

The 25th January 1878.

No. 15.—In exercise of the powers conferred by Section 6 of the Indian Tariff Act, 1875, the Governor General in Council directs that the words "and Sind" in Clause 1 and the whole of Clause 2 of Notification of the Government of India in the Financial Department, No. 2316 (Separate Revenue, Customs), dated the 5th August 1875, shall from this date be cancelled.

INDUSTRY, SCIENCE, AND ARTS.

The 23rd January 1878.

No. 23.—The privilege leave for three months granted to Mr. J. Wood-Mason, Deputy Superintendent of the Indian Museum, in the Notification of the Trustees, No. 694, dated the 10th August 1877, has, subject to the approval of the Secretary of State, been converted into leave on medical certificate under Section 12 of the Civil Leave Code, for a period of nine months.

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 24th January 1878.

No. 71.E.—ERRATUM.—In the Notification No. 4 I.E., dated 1st January 1878, published in the *Gazette of India* of the 5th idem, for "Thomas Maltby Gibbon" read "Thomas Mitchell Gibbon."

C. U. AITCHISON,

Secy. to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Fort William, the 25th January 1878.

No. 5J.—The following extract from the *London Gazette*, dated Friday, the 14th December 1877, is published for general information:—

At the Court at Windsor, the 12th day of December 1877.

PRESENT:

The QUEEN'S Most Excellent Majesty.

Lord President.

Lord Privy Seal.

Earl of Derby.

Mr. Secretary Cross.

Mr. Thesiger.

Whereas by Section 18 of "The Extradition Act, 1870," it is among other things enacted that if by any law made after the passing of the said Act by the Legislature of any British Possession, provision is made for carrying into effect within such Possession the surrender of fugitive criminals who are in or suspected of being in such British Possession, Her Majesty may, by the Order in Council applying the said Act in the case of any Foreign State, or by any subsequent Order, either—

Suspend the operation within any such British Possession of the said Act, or of any part thereof, so far as it relates to such Foreign State, and so long as such law continues in force there and no longer;—

Or direct that such Law or Ordinance, or any part thereof, shall have effect in such British Possession, with or without modifi-

cations and alterations, as if it were part of the Act:

And whereas by an Act enacted by the Legislature of South Australia, the short title of which is "The Extradition Act, 1877," it is provided that "all powers vested in and acts authorized or required to be done by a Police Magistrate or any Justice of the Peace in relation to the Surrender of Fugitive Criminals in the United Kingdom under 'The Extradition Acts, 1870 and 1873,' are thereby vested in and may in the Colony be exercised and done by any Justice of the Peace in relation to the Surrender of Fugitive Criminals under the said Acts:"

And whereas it is further provided by the said Act that the said Act shall not come into operation until Her Majesty shall by order in Council direct that the said Act shall have effect within the Colony as if it were part of "The Extradition Act, 1870," but that the said Act shall thereafter come into operation as soon as such Order in Council shall have been publicly made known in the Colony.

Now, therefore, Her Majesty, in pursuance of "The Extradition Act, 1870," and in exercise of the power in that behalf in the said Act contained, doth by this present Order, by and with the advice of Her Majesty's Privy Council, direct that the said Act shall have effect in the Colony of South Australia, without modification or alteration, as if it were part of "The Extradition Act, 1870."

And the Right Honourable the Earl of Carnarvon, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

GENERAL.

The 24th January 1878.

No. 195G.—As a temporary arrangement, the Superintendent of Police in the Nimar District of the Central Provinces for the time being is appointed Superintendent of the Neemuch (State) Railway Police for the purposes of Foreign Department Notification No. 3064G., dated 26th October 1877.

No. 209G.—APPOINTMENT.—Surgeon H. D. S. Compigné, Indian Medical Service, is appointed to officiate as Medical Officer of the Erinpore Irregular Force, with effect from the date of assuming charge.

The 25th January 1878.

No. 238G.—LEAVE.—Mr. F. Holmwood, Assistant to the Political Agent at Zanzibar, is granted privilege leave for three months, with effect from the 13th December 1877.

C. U. AITCHISON,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—MINT AND CURRENCY.

Fort William, the 25th January 1878.

No. 547.—Imports and Exports of Gold and Silver during the calendar year 1877.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of December	11,64,090	6,89,200	4,74,890	1,40,40,107	12,55,300	1,27,84,807	1,52,04,197	19,44,500	1,32,59,697
For twelve months of the year 1877 ...	2,00,48,288	1,08,97,759	91,50,529	16,32,31,536	1,36,91,789	14,95,39,747	18,32,79,824	2,45,89,548	15,86,90,276

Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1877.

	BULLION OR COIN RECEIVED			Coined and examined.
	From the Paper Currency Department and (petty amounts) from Government Officers.	From Merchants.		
	Rs.	Rs.	Rs.	
In the month of December 1877—				
Calcutta ...	66,54,921	...	51,26,255	
Bombay ...	1,03,75,563	...	1,13,97,150	
TOTAL	1,70,30,484	...	1,65,23,405	
For twelve months of the year 1877—				
Calcutta ...	4,54,21,420	1,968	4,23,76,854	
Bombay ...	9,54,12,783	...	9,80,74,988	
TOTAL	14,08,34,203	1,968	14,04,51,842	

The 25th January 1878.

No. 525.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

SECTION 21 (PAGE 8).

Insert the following as Rule 2 under this section:—

2. When an Officer of the Marine Service, after abolition of appointment, is retained on subsistence allowance, or subsequently employed in an acting appointment, he is permitted to count such periods as service qualifying for pension or gratuity.

SECTION 28, RULE 1 (PAGE 11).

For "Mamltdars and Karkuns" substitute "Mamltdars, Karkuns and School-masters."

SECTION 52 (B), RULE 2 (PAGE 27).

Substitute the following for the form of certificate:—

"I do hereby certify that I have examined A. B. a candidate for employment in the _____ Department, and cannot discover that he has any disease, constitutional affection or bodily infirmity except _____. I do not consider this a disqualification for employment in the office of _____. His age is, according to his own statement, _____ years, and by appearance about _____ years."

Insert the following note under the Rule:—

[NOTE.—In the case of transfer of an Officer from one office to another, the duties of which are different in character from those of his former office, a Commissioned Medical Officer or a Medical Officer in charge of a Civil Station should be required to report whether the defect, if one exists, will materially interfere with the discharge of the duties of the new office by the Officer in question.]

CIVIL LEAVE CODE.

SECTION 7 (PAGE 119).

Insert the following as Rule 2 under this section :—

2. When an Officer of the Marine Service, after abolition of appointment, is retained on subsistence allowance, or subsequently employed in an acting appointment, he is permitted to count such periods as service qualifying for leave.

SUPPLEMENT F.

SECTION 1 (A) (PAGE 209).

Insert the following as a foot note to the word "substantive."

"But see Rule 2 under section 7 of the Code."

Insert the following at the end of Rule 6 on Page 210 :—

"(But see Rule 2 under section 7 of the Code)."

SEPARATE REVENUE--STAMPS.

The 25th January 1878.

No. 462.—In exercise of the power conferred by Section 35 of the Court Fees Act VII of 1870, the Governor General in Council directs that the Notification in the Financial Department, No. 3348, dated 9th September 1870, reducing the stamp duty on plaints in Judicial suits, cognizable by the Settlement Courts under Section 21 of Act XIX of 1865 in all districts under settlement in the Derajat and Peshawar Divisions, as also on appeals in such cases, be cancelled.

C. BERNARD,

Addl. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 25th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 69.—STAFF CORPS—

The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Charles Herbert, 45th Foot, Officiating Wing Officer, Deollee Irregular Force,—12th July 1876.

No. 70.—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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Major Evelyn Pulteney Gurdon.	} 20th January 1878.
Major (Brevet Lieutenant-Colonel)	
Frederick Thomas Bainbridge.	
Major (Brevet Lieutenant-Colonel)	
George Vincent Fosbery, V.C.	

No. 71.—BREVET—

The under-mentioned Officers of the Staff Corps, having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th

January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenant-Colonel Thomas Lamb,	} 20th January 1878.
Bengal Staff Corps.	
Lieutenant-Colonel Alfred Chamberlain Lilly, Madras Staff Corps.	
Lieutenant-Colonel Hastings Fraser, Madras Staff Corps.	
Lieutenant-Colonel William Munro,	
Madras Staff Corps.	

No. 72.—LONDON GAZETTE—

The following extracts are published for general information :—

London Gazette, dated the 7th December 1877, page 7073.

WAR OFFICE, PALE MALL,
7th December 1877.

* * *

Brevet.

To be Major in accordance with the provisions of Article 18 (f) of the Royal Warrant of 13th August 1877 :—

Captain John Biddulph, Bengal Staff Corps.
Dated 8th December 1877.

Page 7074.

The under-mentioned Officers of Her Majesty's Indian Military Forces to be granted a step of honorary rank on retirement, viz. :—

To be Major-Generals. Dated 8th December 1877 :—

Lieutenant-Colonel and Brevet Colonel Archibald Hugh Hope, Madras Staff Corps.
Lieutenant-Colonel and Brevet Colonel John Frederick Stoddard, Madras Staff Corps.
Lieutenant-Colonel and Brevet Colonel Joseph Hume Spry Pierce, Bombay Staff Corps.

To be Colonel. Dated 8th December 1877 :—

Lieutenant-Colonel Hector Mackenzie, Bengal Staff Corps.

To be Deputy Surgeon-General. Dated 8th December 1877 :—

Surgeon-Major Charles George Wiehe, Bombay Army.

INDIA OFFICE,
6th December 1877.

Her Majesty has been pleased to approve of the following promotions, alterations of rank, &c., among the Officers of the Staff Corps and Indian Military Services made by the Governments in India :—

BREVET.

To be Lieutenant-Colonel.

Major Charles Samuel Steward, Madras Cavalry, in succession to General Sir W. L. Griffies-Williams, Bart., Madras Infantry, deceased. Dated 24th May 1877.

Page 7075.

To be Major.

Captain Arthur William Roberts, Bengal Cavalry, in succession to Colonel (borne as Major-General on the Indian List) H. D. Innes, Madras Staff Corps, deceased. Dated 28th March 1877.

Major Irvine Low, Bengal Cavalry, to rank from 19th March 1877, in succession to Colonel (borne as Major-General on the Indian List) J. White, Madras Staff Corps, deceased.

Major George Charles Jackson, Bengal Cavalry, to rank from 23rd March 1877, in succession to Lieutenant-General F. Rowcroft, C.B., Bengal Infantry, deceased.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Edmund John Lemoyne Twynam.
Dated 20th August 1877.

To be Majors.

Captain Dudley Thomas Heatley Simpson.
Dated 20th August 1877.

Captain Richard Percival Davis. Dated 22nd August 1877.

Captain James Calder Stewart. Dated 4th September 1877.

Captain John Francis FitzGerald Cologan.
Dated 20th September 1877.

Captain Ninian Lewis. Dated 20th September 1877.

To be Captain.

Lieutenant Frederick Augustus Remington.
Dated 22nd September 1877.

RESIGNATION.

Lieutenant Charles Swaine Hogge, Bengal Staff Corps. Dated 26th September 1877.

London Gazette, dated the 18th December 1877, page 7253.

WAR OFFICE, PALE MALL,
18th December 1877.

Brevet.

Conductor Patrick Mulkere, Bombay Barrack Department, to have the honorary rank of Lieutenant. Dated 19th December 1877.

The second Christian name of honorary Major-General T. C. Longcroft, retired Madras Staff Corps, is Crawford and not Courtlandt as stated in the Gazette of 8th June 1877.

The second Christian name of Lieutenant-Colonel and Brevet Colonel F. C. Anderson, Bengal Staff Corps, is Cortlandt, and not Courtlandt as stated in the Gazette of 23rd February 1877.

The under-mentioned Officers of Her Majesty's Indian Military Forces to be granted a step of honorary rank on retirement :—

Lieutenant-Colonel and Brevet Colonel Robert Renton, Madras Staff Corps, to be Major-General. Dated 8th December 1877.

Lieutenant-Colonel Addington Taylor, Bengal Staff Corps, to be Colonel. Dated 8th December 1877.

London Gazette, dated the 21st December 1877, page 7355.

INDIA OFFICE,
19th December 1877.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's

Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Captain.

Captain Ollyett Woodhouse Braine, 56th Foot. Dated 27th August 1870.

To be Lieutenants.

Lieutenant Thomas Smalley Boileau, 54th Foot. Dated 28th October 1871.

Lieutenant Henry North Webb, 54th Foot. Dated 28th October 1871.

Lieutenant William Walter Lean, 65th Foot. Dated 11th September 1872.

Lieutenant Henry Richard Marrett, 1st Battalion, 14th Foot. Dated 13th November 1872.

Lieutenant Edward Hogarth Molesworth, 1st Battalion, 14th Foot. Dated 24th February 1873.

Lieutenant George Henry Robinson, 2nd Battalion, 12th Foot. Dated 9th August 1873.

TRANSFER OF OFFICERS.

No. 73.—The services of Deputy Surgeon-General James Irving, M.D., are temporarily placed at the disposal of the Home Department for special duty.

No. 74.—The services of Surgeon-Major J. Jones, M.D., Civil Dacca, Officiating Superintendent, Eye Infirmary, Calcutta, are placed temporarily at the disposal of the Home Department.

No. 75.—The services of Captain W. Willecks, Unattached List, are, with reference to the Notification by the Public Works Department, No. 20, dated the 15th January 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 76.—The services of Lieutenant J. J. Congdon, Royal Artillery, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 77.—The services of 1st Class Apothecary J. Hamilton are, with reference to the Notification by the Government of Bengal, dated the 23rd January 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 78.—The services of 1st Class Assistant Apothecary T. Baron are, with reference to the Notification by the Public Works Department, No. 3, dated the 4th January 1878, placed at the disposal of the Government of the Punjab.

No. 79.—The services of the under-mentioned Native Officers are replaced at the disposal of His Excellency the Commander-in-Chief :—

Jemadar Jyserie Sing, 1st Regiment of Native Infantry.

„ Bhugwan Sing, 1st Regiment of Native Infantry.

„ Julla, 8th Regiment of Native Infantry.

„ Shaiek Mehtab, 25th (Punjab) Regiment of Native Infantry.

APPOINTMENTS AND PROMOTIONS.

No. 80.—MEDICAL DEPARTMENT—

The temporary rank of Surgeon-General is conferred upon Deputy Surgeon-General James Irving, M.D., for such time as he may be employ-

ed under the Government of Bengal, the rank to be local within the limits of the province.

No. 81.—Surgeon C. W. Owen to officiate temporarily as Superintendent of the Eye Infirmary, Calcutta, *vice* Surgeon-Major J. Jones, M.D., transferred to another appointment, and during the absence on furlough of Surgeon-Major H. Cayley, or until further orders.

No. 82.—HYDERABAD CONTINGENT—

2nd Infantry.

Lieutenant-Colonel C. V. Conway-Gordon, Assistant Adjutant General, Hyderabad Contingent, and Officiating Commandant, 5th Infantry, to officiate as Commandant, *vice* Colonel G. Adye, on leave.

3rd Infantry.

Captain W. G. C. Johnstone, Wing Officer, 1st Infantry, to officiate as Wing Commander, *vice* Lieutenant-Colonel Shaw.

5th Infantry.

Lieutenant-Colonel D. Shaw, Wing Commander, 3rd Infantry, to officiate as Commandant, *vice* Lieutenant-Colonel Conway-Gordon.

No. 83.—PUBLIC WORKS DEPARTMENT—

Honorary Lieutenant and Deputy Assistant Commissary John Cannell, Bengal Sappers and Miners, is promoted to the rank of Assistant Commissary from the 30th June 1877, and his name will stand in the Army List next above that of Assistant Commissary and Honorary Lieutenant J. Mole.

No. 84.—NATIVE ARMY—

6th Regiment of Native (Light) Infantry.

Jemadar Indurjeet Sing, to be Subadar, *vice* Omrow Dooby, invalided; Havildar Chutree, to be Jemadar, *vice* Indurjeet Sing, promoted,—14th December 1877.

2nd (Prince of Wales' Own) Goorkha Regiment (The Sirmoor Rifles).

Subadar Seebah Ghullay, to be Subadar-Major, *vice* Subadar-Major Inderbeer Lamah, "Sirdar Bahadur," invalided; Jemadar Gunputty Allay, to be Subadar, *vice* Inderbeer Lamah, "Sirdar Bahadur," invalided; Jemadar Drig Sing Jhankree, to be Subadar, *vice* Surrupjeet Thappa, "Sirdar Bahadur," invalided; Jemadar Toola Kundaree, to be Subadar, *vice* Runbeer Khuttree, "Bahadur," invalided; Jemadar Moteeram Thappa, to be Subadar, *vice* Ranchunder Thappa, "Sirdar Bahadur," invalided; Havildar Surrupjeet Groon, to be Jemadar, *vice* Harkoo Groon, invalided; Havildar Tillackchund Rana, to be Jemadar, *vice* Gunputty Allay, promoted; Havildar Bulloo Sing Khuttree, to be Jemadar, *vice* Drig Sing Jhankree, promoted; Havildar Mohun Sing Maharah, to be Jemadar, *vice* Toola Kundaree, promoted; Havildar Joodhbeer Thappa, to be Jemadar, *vice* Moteeram Thappa, promoted,—1st November 1877.

No. 85.—PUNJAB FRONTIER FORCE—

No. 4 (Hazara) Mountain Battery.

Pay Havildar Goormukh Sing, to be Jemadar, *vice* Sadoola Khan, transferred, on promotion, to No. 5 Garrison Battery,—23rd November 1877.

4th Sikh Infantry.

Havildar Wazir Khan, to be Jemadar, *vice* Jiwan Khan, deceased,—30th November 1877.

DISMISSALS AND REMOVALS.

No. 86.—The services of native medical pupil Budroodeen, No. 1135, admitted by G. G. O. No. 841 of 1876, are dispensed with from the 23rd July 1877.

FURLOUGH AND LEAVE.

No. 87.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel Robert Hastie Inglis, Infantry, Wing Commander, 6th Regiment of Native Infantry, private affairs,—for one year, under Rule IX of the Regulations of 1868.

Captain Charles Ransford, General List, Infantry, Wing Officer, Bhopal Battalion,—private affairs, for fourteen months and twenty-seven days under Rule IX of the Regulations of 1868.

No. 88.—Lieutenant-Colonel (Brevet Colonel) Goodson Adye, Madras Staff Corps, Commandant, 2nd Infantry, Hyderabad Contingent, is permitted to proceed to sea on medical certificate for three months, under Rule XXVII of the Furlough Regulations of 1868.

No. 89.—The following order, issued by the Resident at Hyderabad, is confirmed:—

No. 2, dated 8th January 1878.—Granting Lieutenant A. Adye, Officiating Wing Officer, 5th Infantry, Hyderabad Contingent, leave of absence to Madras, from the 10th November 1877 to the 28th February 1878, for the purpose of studying the Native languages.

No. 90.—The following extract from List No. 24, dated the 28th December 1877, received from the India Office, is published for general information:—

Permitted to return.

Major C. N. Judge, R. E.
Surgeon-Major J. J. McDermott.
Captain T. Shepherd, S. C.
Surgeon-Major R. Bird.
Major H. M. Buller, Cavalry.
Colonel F. J. Stephenson, S. C.
Honorary Surgeon-Major J. R. Deane.
Major L. Wavell, S. C.
Surgeon-Major J. E. Tuson.
Colonel J. T. Norgate, S. C.
Lieutenant G. W. Martin, S. C.

Granted extensions of leave.

Conductor J. Edmundson, Barrack Department, 3 months, medical certificate.
Captain W. T. Stuart,* S. C., 1 month, private affairs.
Captain G. F. Young, S. C., 15 days, private affairs.
Captain W. H. Rathborne, R. E., 6 months, private affairs.

* The permission to return already granted to this Officer will hold good.

No. 91.—REPORTS OF ARRIVAL—

Surgeon-Major C. Prentis,—Fort William, 19th January 1878.

Surgeon-Major J. B. White,—Bombay, 9th December 1877 (date of departure on furlough, 28th June 1877).

Captain R. J. Bond, Royal Engineers, late Executive Engineer, 3rd Grade, Public Works Department,—Bombay, 6th September 1877.

Lieutenant A. C. Talbot, Bengal Staff Corps, Political Assistant, 3rd Class, Assistant Agent to the Governor General for Rajputana,—Bombay, 17th January 1878.

No. 92.—REPORTS OF DEPARTURE—

Deputy Surgeon-General J. Lamprey, M.B., G. G. O. No. 1120 of 1877,—*Nizam*, 3rd December 1877, from Bombay.

Lieutenant-Colonel (Brevet Colonel) L. B. Jones, Bengal Staff Corps, G. G. O. No. 1144 of 1877,—*Travencore*, 10th December 1877, from Bombay.

Lieutenant-Colonel (Brevet Colonel) C. O'B. Palmer, Infantry, G. G. O. No. 1144 of 1877,—*Zambei*, 17th December 1877, from Bombay.

Lieutenant-Colonel H. Maxwell, Bengal Staff Corps, G. G. O. No. 33 of 1878,—*Jumna*, 22nd December 1877, from Bombay.

Major D. T. H. Sampson, Bengal Staff Corps, G. G. O. No. 897 of 1877,—*Australia*, 1st December 1877, from Bombay.

Major T. Dayrell, Bengal Staff Corps, G. G. O. No. 996 of 1877,—*Travencore*, 10th December 1877, from Bombay.

Major F. Lance, Bengal Staff Corps, G. G. O. No. 10 of 1878,—*Jumna*, 22nd December 1877, from Bombay.

Captain A. Vallings, Bengal Staff Corps, G. G. O. No. 1119 of 1877,—*Nizam*, 3rd December 1877, from Bombay.

Captain W. J. W. Muir, Bengal Staff Corps, G. G. O. No. 605 of 1877,—*Deccan*, 28th June 1877, from Calcutta.

Captain E. B. Bishop, Bengal Staff Corps, G. G. O. No. 60 G. O. No. 1144 of 1877,—*City of Oxford*, 5th January 1878, from Calcutta.

Surgeon B. Evers, G. G. O. No. 758 of 1877,—*Khedive*, 8th October 1877, from Bombay.

Lieutenant A. F. Cotton, Bengal Staff Corps, G. G. O. No. 1119 of 1877,—*Malabar*, 6th December 1877, from Bombay.

Lieutenant P. A. MacMahon, Royal Artillery, G. G. O. No. 1144 of 1877,—*Jumna*, 22nd December 1877, from Bombay.

First Class Apothecary J. Stephens, G. G. O. No. 1172 of 1877,—*Jumna*, 22nd December 1877, from Bombay.

PENSIONS.

No. 93.—John McLaughlin, late of the Horse Artillery, an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, *viz.*, four pence per diem, commencing from the 15th June 1876.

No. 94.—The under-mentioned men are transferred to the Pension Establishment:—

Serial No.	Rank.	NAME.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>24th Regiment of Native Infantry.</i>		Rs.	
	Havildar	Sooltan Khan	Naick ...	7	Punjab.
	Ditto ...	Rutton Sing ...	Ditto ...	7	"
	Ditto ...	Veer Sing ...	Ditto ...	7	"
	Ditto ...	Khadir ...	Havildar	7	"
	Naick ...	Mahomed Bux	Naick ...	7	"
	Ditto ...	Tarah Sing ...	Ditto ...	7	"

No. 95.—The under-mentioned men of the 9th Regiment, Bengal Cavalry, who formerly belonged to the old Khalsa Army, and joined the ranks of the British service during the mutiny, having attained the age of 58 years are admitted to pensions as follows:—

Serial No.	Rank.	NAME.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>9th Regiment, Bengal Cavalry.</i>		Rs.	
	Ressaldar-Major.	Man Singh ...	Ressaldar-Major.	40	Punjab.
	Duffadar...	Sobha Ram ...	Duffadar	12	"
	Sowar ...	Jowahir Singh	Sowar ...	7	"

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 25th January 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department from the 12th to 25th January 1878:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
2nd Battalion, 9th Foot ...	Captain G. M. Seaton	12th January 1878	Attock.		

Statement of Deposits on account of Estates from 8th December 1877 to 25th January 1878.

On whose account.	Rank.	Corps.	Date of De- cease.	Testate or Intestate.	Total undivided amount de- posited.	Amount paid in India.	Date to which claim will be received.
INDIAN MILITARY SERVICE.							
John Gillespie (a)	Lieut.-Col.	Bengal Corps.	Staff 7th Feb. 1877	Will left	Rs. A. P. 234 11 8		

(a).—Next-of-kin—Mother Mrs. Gillespie.

Teacher and Receiver—Chas. Gillespie, Esq., Tackmann.

Sisters—Mrs. Sophia Adam.

Miss Christina Mary Gillespie, Tulloch House, Kingussie, Invernesshire.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 25th January 1878.

APPOINTMENTS AND PROMOTIONS.

No. 4.—The following appointments and promotions are made in Her Majesty's Indian Marine:—

1. Mr. B. A. Dougherty, promoted to be a 2nd Grade Officer, on probation, and to do duty as Chief Officer of the Indian Government steamer *May Frere*, with effect from 8th November 1877.
2. Mr. A. W. Seabrook, 1st Class Engineer, is transferred from the Indian Government steamer *Manora* to the Indian Government steamer *May Frere*, as Engineer in

No. 36.—The Governor General in Council is pleased to make the following promotions in the Upper Subordinate Establishment attached to the Military Works Branch, with effect from the dates specified:—

Name.	Present Grade.	Grade to which recommended.	With effect from	Nature of promotion.	REMARKS.
Soondar Lall	T. Overseer, 1st	Overseer, 1st	Sept. 1, 1877	Permanent	<i>Vice</i> Sergeant McDiarmid, Overseer, 1st Grade, remanded to military duty.
Bindrabun Pal	Overseer, 2nd	Ditto	Ditto	Temporary	
Khadim Ali	T. Overseer, 1st	Ditto	Sept. 26, 1877	Permanent	<i>Vice</i> Shama Churn Dey, Overseer, 1st Grade, dismissed.
Mr. H. Miller	Overseer, 2nd	Ditto	Ditto	Temporary	
Dowlat Ram	T. Overseer, 1st	Ditto	Oct. 20, 1877	Permanent	<i>Vice</i> Sergeant Beaby, Overseer, 1st Grade, remanded to military duty.
Mr. J. C. Connor	Overseer, 2nd	Ditto	Ditto	Temporary	

The 23rd January 1878.

No. 37.—The Government of India has no further need of the services of Mr. F. Taylor, Executive Engineer, 4th Grade, of the Bengal Public Works Establishment, Irrigation Branch.

The 25th January 1878.

No. 38.—Mr. S. Rebsch, Assistant Engineer, 2nd Grade, is transferred from the Punjab Irrigation Branch to Bombay.

No. 39.—With reference to Public Works Department Notification No. 532 of the 19th December 1877, the services of Assistant Surgeon Nigendra Nath Bhattacharjee are replaced

at the disposal of the Government of Bengal, with effect from the date on which his services were dispensed with from the Neemuch State Railway.

No. 40.—Mr. J. M. Broderick, Accountant, 2nd Grade, is transferred from Bengal to the Office of Accountant General, Public Works Department, which he joined on the forenoon of 17th instant.

No. 41.—Mr. G. Ewing is appointed Accountant, 4th Grade, on probation, with effect from 9th instant, and posted to the Office of Accountant General, Public Works Department.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.charge, *vice* W. Summers, invalided, 21st January 1878.H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 22nd January 1878.

No. 34.—Mr. C. A. Stephenson, Assistant Traffic Superintendent, on probation, attached to Rajputana State Railway, is permitted to resign his appointment, with effect from 1st January 1878.

No. 35.—Babu Krishna Chandra Bandyopadhyay, B.A., Engineer Apprentice, Punjab Provincial Establishment, is promoted to the rank of Assistant Engineer, 3rd Grade, with effect from 6th October 1877.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 5. } CALCUTTA, SATURDAY, FEBRUARY 2, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(Nothing for publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Husainabad Endowment Bill.

Assimilation of powers (North-Western Provinces and Oudh) Bill.

Report of Select Committee and Distressed Seamen's Expenses Recovery Bill (No. II), 1877.

SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 30th January 1878.

No. 166.—In accordance with instructions received from Her Majesty's Secretary of State for India, the Governor General in Council is pleased to direct that Officers in the service of Government who may desire to solicit Government patronage, other than that of the Local Government, for literary or other works, shall apply to the Government of India, and not to the Secretary of State.

ESTABLISHMENTS.

The 26th January 1878.

No. 119.—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 Mr. H. T. Prinsep, of the Bengal Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

The 29th January 1878.

No. 128.—Mr. E. C. Morrieson, of Her Majesty's Bengal Civil Service, reported his arrival at Rangoon on the 4th instant to the Chief Commissioner of British Burma.

No. 130.—The services of Mr. J. D. Sandford, M.A., C.S., Barrister-at-law, Judicial Com-

missioner of British Burma, are placed at the disposal of the Foreign Department.

The 30th January 1878.

No. 133.—Under Section 5 of Act XVII of 1877, the Governor General in Council is pleased to appoint Mr. G. R. Elsmie, Civil and Sessions Judge of the Peshawur Division, to officiate as a Judge of the Chief Court of the Punjab, during the absence on furlough of Mr. C. R. Lindsay, or until further orders.

The 31st January 1878.

No. 135.—Mr. A. Forbes, of the Bengal Civil Service, has obtained the usual subsidiary leave to enable him to join his appointment on return from furlough.

No. 137.—The services of Mr. A. Forbes, C.S., Assistant Commissioner in Assam, are replaced at the disposal of the Government of Bengal.

No. 140.—Mr. H. W. W. Reynolds, of Her Majesty's Bengal Civil Service, reported to the Government of the North-Western Provinces and Oudh his arrival at Allahabad on the 22nd ultimo.

The 1st February 1878.

No. 145.—Consequent on the return from furlough of Mr. C. J. F. S. Forbes, Assistant Commissioner, 1st Grade, and the departure on furlough of Mr. H. Buckle, Assistant Commissioner, 2nd Grade, and Officiating Assistant Commis-

sioner, 1st Grade, the following alterations are made in the British Burma Commission:—

Mr. C. J. F. S. Forbes, Assistant Commissioner, 1st Grade, to officiate as Deputy Commissioner, 4th Grade.

Mr. A. Hough, Assistant Commissioner, 2nd Grade, and Officiating Deputy Commissioner, 3rd Grade, to officiate as Assistant Commissioner, 1st Grade.

MEDICAL.

The 28th January 1878.

No. 73.—The services of Deputy Surgeon-General J. Irving, M.D., are temporarily placed at the disposal of the Government of Bengal.

ECCLIASTICAL.

The 30th January 1878.

No. 41.—The Reverend J. M. Thomson, Senior Chaplain of the Church of Scotland on the Bengal Establishment, has obtained two years' furlough to Europe, with effect from such date as he may avail himself of it, together with the usual subsidiary leave not exceeding twenty-one days.

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 29th January 1878.

No. 122F.—Mr. A. Stewart, Sub-Assistant Conservator of Forests in the Punjab, and at present attached temporarily to the Forest Survey Branch, is transferred to Berar.

CUSTOMS.

The 1st February 1878.

No. 19.—In exercise of the powers vested in him by Section 23, Act VI of 1863 (the Consolidated Customs Act), the Governor General in Council is pleased to prohibit the importation of

unfermented toddy into the city of Bombay by sea, with effect from this date.

SURVEYS.

The 29th January 1878.

No. 52.—With reference to Notification No. 12, dated the 11th instant, the services of Major-General H. E. L. Thuillier, C. S. I., R. A., are replaced at the disposal of the Military Department, with effect from the 1st instant.

The 1st February 1878.

No. 61.—Mr. J. O. N. James, Assistant Surveyor General, is granted furlough for two years, under Section 12, Chapter IV, of the Civil Leave Code, from the date on which he may avail himself of it.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Fort William, the 1st February 1878.

No. 13M.—Sowar Busawa Sing, of the 1st Regiment Central India Horse, is transferred to the 3rd Cavalry, Hyderabad Contingent.

POLITICAL.

The 31st January 1878.

No. 278P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Cowasjee Dinshaw as in charge of the Office of Consul for Portugal at Aden during the absence of Mr. Dorabjee Dinshaw.

The 1st February 1878.

No. 300P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. J. G. A. Vintzens as Acting Consul for Germany at Moulmein.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 30th January 1878.

No. 652.—The services of Mr. G. H. R. Hart, Officiating Assistant Accountant General, Bombay, are temporarily placed at the disposal of the Government of Bombay, with effect from the 4th February 1878.

The 31st January 1878.

No. 682.—Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of December 1877, with the corresponding figures on the same date in 1876 and 1875:—

	1875.	1876.	1877.
	Rs.	Rs.	Rs.
Government of India	1,93,89,354	1,02,63,165	1,89,22,607
Bengal	1,61,64,267	1,00,90,179	1,11,26,910
Assam	35,27,375	28,89,498	29,53,619
British Burmah	29,33,726	28,07,486	26,97,406
North-Western Provinces	2,22,17,380	1,93,56,477	1,48,81,900
Oudh	66,25,541	51,67,484	39,46,775
Punjab	1,20,15,369	98,54,303	1,09,27,416
Bombay	1,74,37,653	2,04,54,291	1,81,93,104
Central Provinces	31,42,005	31,19,097	18,86,232
Madras	2,18,47,166	1,58,44,668	1,76,89,237
TOTAL	12,52,99,886	9,98,46,648	10,31,25,206

No. 683.—Bills drawn upon India by the Secretary of State, 1877-78.

	£	Rs.	Average rate.	Loss compared with outturn at an exchange of 2s. the rupee.
			s. d.	
Estimated for the whole year	12,250,000	13,85,00,000	1 9-23	1,60,00,000
In the month of January	1,137,410	1,32,45,000	1 8-61	18,70,900
To the end of the month of January	7,664,455	8,84,12,939	1 8-80	1,17,68,389

Estimated expenditure in excess of the cost at 2s. the rupee in raising } £ 7,664,455 { @ 1s. 9-23d. Rs. 1,00,10,716

Actual expenditure in excess of the cost at 2s. the rupee in raising } „ 1s. 8-80d. „ 1,17,68,389

Expenditure in excess of estimate Rs. 17,57,673

The 31st January 1878.

No. 690.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

SECTION 15 (PAGE 6).

Cancel Rule 4 under this Section.

SUPPLEMENT A.

SECTION 3 (PAGE 100).

Insert the following Note below entry No. 7 opposite to "Madras Establishment":—

[NOTE.—House-rent to Assistant and Head Assistant Collectors in Madras is not a local allowance for the purposes of this Section.]

SUPPLEMENT B.

SECTION 11 (PAGE 105).

Insert the following Note under this Section:—

[NOTE.—If a Puisne Judge be nominated to a Chief Justiceship by the Government of India or by a Local Government, as the case may be, until the pleasure of Her Majesty the Queen is known, he cannot count the period of such provisional employment as Chief Justice as service towards pension according to the rate of a Chief Justice's pension.]

CIVIL LEAVE CODE.

SECTION 34 (PAGE 131).

In rule 5, omit "Madras and" and substitute "Presidency" for "Presidencies."

Add the following to Rule 5:—

"In the Madras Presidency an Assistant or Head Assistant Collector on privilege leave may draw his house-rent unconditionally."

Add Rule 5A. as follows:—

"5 A. In the Madras Presidency, an officer on privilege leave may draw his tentage on the conditions prescribed in Rule 5; but if an officer already holding an office in a district is appointed to officiate for a superior officer in the same district absent on privilege leave, the absentee may draw his tentage, the officiating officer in such a case continuing to draw the tentage of his grade."

MINT AND CURRENCY.

The 31st January 1878.

No. 684.—Ordered that this Resolution be published in the Gazette of India for general information:—

READ AGAIN—

Financial Resolution by the Government of India, No. 124, dated 12th May 1876, regarding a revised scale of pay for officers of the Assay Department.

Read the under-mentioned correspondence with the Secretary of State for India, regarding the mode of selecting officers for employment in the Assay Department:—

To Secretary of State, No. 168, dated 25th May 1876.

From Secretary of State, No. 312, dated 10th August 1876.

To Secretary of State, No. 346, dated 28th September 1876.

From Secretary of State, No. 40, dated 8th February 1877, No. 102, dated 22nd March 1877, and No. 293, dated 13th September 1877.

RESOLUTION.—With the approval of the Secretary of State for India, the Governor General in Council is pleased to determine that the selection of officers for employment in the Assay Department shall be made in the following manner:—

I.—As declared in Resolution, No. 124, dated 12th May 1876, Commissioned or Covenanted officers only shall, as a general rule, be appointed substantively to the Assay Department.

II.—No officer shall be appointed substantively to the Assay Department without having passed an examination in practical and inorganic Chemistry at the Royal College of Chemistry and without a certificate from the Royal School of Mines of qualification in Metallurgy, specially with reference to the precious metals and their alloys, and of his ability to assay the precious metals and their alloys.

III.—Whenever a want of candidates eligible for admission to the Assay Department is foreseen, the Government will permit a selected officer to attend at the laboratory of the Assay Master at Bombay or Calcutta for a period not exceeding six months, in order to prepare himself for a prescribed examination. During this period of probation, the full salary of his office will be granted to the officer, on condition

that he passes the examination at the end of his probation. An officer who has passed the prescribed examination, may be employed in the Assay Department, temporarily, for a period not exceeding twelve months, without having passed the examination and without the certificates of qualification described in Clause II. Save with the special sanction of the Secretary of State for India, no officer may be retained in the Department for a period exceeding twelve months without passing the said examination and obtaining the said certificate.

SEPARATE REVENUE—OPIUM.

The 2nd February 1878.

No. 705.—In exercise of the powers vested in him by Section 1 of the Opium Act, 1878, the Governor General in Council is pleased to declare that the aforesaid Act shall come into force in the Territories administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh with effect from this date.

C. BERNARD,

Addl. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 1st February 1878.

PENSIONS.

No. 96.—NATIVE ARMY—

The Right Honourable the Governor General in Council has much gratification in announcing that, upon the recommendation of the Government of India, Her Majesty's Government has been pleased to sanction the following measures with a view to placing the pension rules of the Native Armies of India upon an improved footing, viz. :—

I. By the grant of the superior rate of pension, heretofore given after 40 years' service, on the completion of a period of 32 years' service.

II. By the grant of higher rates of pension,

Subadar-Major...	Ordy. Superior.	both ordin-
Ressaidar-Major	Ra. Rs.	ary and supe-
Subadar	30 50	rior, to Na-
Ressaidar		tive Commis-
Woodie Major &		sioned Offi-
Ressaidar	15 25	cers as noted
Jemadar		in the margin.

2. The improved pensions, both ordinary and superior, will be subject to the same conditions as have hitherto governed the grant of pensions.

3. The pensions of Non-Commissioned Officers and Soldiers, and the gratuities for men under fifteen years' service, will be granted at the same rates and on the same conditions as heretofore.

4. This Order is applicable to the regular Native Troops of all three Presidencies, but not to local corps or corps under special pension regulations, and will take effect from the 1st April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 97.—COLONEL'S ALLOWANCE—

With reference to G. G. O. Nos. 1177 and 1178 of 1867, Colonel (Major-General) Charles Douglas, Royal (late Bengal) Artillery, is admitted to the Colonel's allowance from the 3rd October 1877, *vice* Lieutenant-General George Twemlow, deceased.

No. 98.—The under-mentioned Officer of the Bengal Staff Corps having completed twelve years' service in the rank of Lieutenant-Colonel, is admitted to the Colonel's allowance, with effect from the date specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5 :—

Lieutenant-Colonel (Brevet Colonel) John Cockburn Hood,—29th January 1878.

No. 99.—STAFF CORPS—

The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Robert Francis Gartside-Tipping, 51st Foot, Officiating Squadron Officer, 2nd Bengal Cavalry,—15th June 1876.

No. 100.—The under-mentioned Officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the dates specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Lieutenant Alexander James Corse-Scott, Bengal Staff Corps,—26th January 1878.

Lieutenant Benjamin Chamney Graves, Bengal Staff Corps,—30th January 1878.

Lieutenant John Meredith Douglas Lewes, Bengal Staff Corps,—30th January 1878.

No. 101.—BREVET—

The under-mentioned Officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenant-Colonel Richard Kirwan Macquoid, Madras Staff Corps,—26th January 1878.

No. 102.—LONDON GAZETTE—

The following extract is published for general information :—

London Gazette dated the 28th December 1877, page 7458.

WAR OFFICE, PALM MALL,

28th December 1877.

Brevet.

* * * *

Lieutenant-Colonel Theodore Walter Ross Boisragon, Bengal Staff Corps, to be Colonel. Dated 2nd September 1877.

No. 103.—ORDNANCE COMMISSARIAT DEPARTMENT—

RANK AND NAMES.	To what rank promoted.	From what date.	In whose room.
TEMPORARY.			
Assistant Commissary and Honorary Lieutenant William Skeaf.	Officiating Deputy Commissary.	1st Sep. 1877	Deputy Commissary and Honorary Captain T. Ryan, on leave.
Deputy Assistant Commissary and Honorary Lieutenant Simon Vandrass.	Officiating Assistant Commissary.	Ditto	Honorary Lieutenant Skeaf.
Conductor James T. Hewson	Officiating Deputy Assistant Commissary.	Ditto	Honorary Lieutenant Vandrass.
Sub-Conductor Robert Giltrap	Officiating Conductor.	Ditto	Conductor Hewson.
Magazine Sergeant James William Matthews	Officiating Sub-Conductor.	Ditto	Sub-Conductor Giltrap.
PERMANENT.			
Assistant Commissary and Honorary Lieutenant William Skeaf.	Deputy Commissary.	17th Oct. 1877	Deputy Commissary Ryan, pensioned.
Deputy Assistant Commissary and Honorary Lieutenant James Miller, V. C., Store-keeper, Gun Carriage Factory.	Assistant Commissary.	Ditto	
Deputy Assistant Commissary Honorary Lieutenant Simon Vandrass.	Assistant Commissary.	Ditto	Honorary Lieutenant Skeaf, promoted.
Conductor James T. Hewson	Deputy Assistant Commissary.	Ditto	Honorary Lieutenant Vandrass, promoted.
Sub-Conductor (Officiating Conductor) William Traynor.	Conductor	Ditto	Conductor Hewson, promoted.
Magazine Sergeant (Officiating Sub-Conductor) William Shortridge.	Sub-Conductor, on probation.	Ditto	Sub-Conductor Traynor, promoted.
TEMPORARY.			
Sub-Conductor Robert Giltrap	To continue to act as Conductor		Officiating Conductor Traynor, promoted.
Magazine Sergeant James William Matthews	Ditto as Sub-Conductor		Officiating Sub-Conductor Shortridge, promoted.

No. 104.—ARMY COMMISSARIAT DEPARTMENT—

RANK AND NAMES.	To what rank promoted.	From what date.	In succession to.
PERMANENT.			
Deputy Assistant Commissary and Officiating Assistant Commissary (Honorary Lieutenant) Horatio Boardman Steward.	Assistant Commissary.	16th October 1877.	Assistant Commissary and Honorary Lieutenant J. Pembroke, deceased.
Conductor and Officiating Deputy Assistant Commissary James Wilks.	Deputy Assistant Commissary.		
Sub-Conductor and Officiating Conductor William Powell.	Conductor		
Sergeant and Officiating Sub-Conductor Henry Martin.	Sub-Conductor		
TEMPORARY.			
Deputy Assistant Commissary and Honorary Lieutenant David Johnston.	Officiating Assistant Commissary.	16th October 1877.	Officiating Assistant Commissary Honorary Lieutenant H. B. Steward, confirmed in that grade.
Conductor Thomas Gill	Officiating Deputy Assistant Commissary.		
Sub-Conductor Paul Newton	Officiating Conductor.		
Sergeant Christopher Charters	Officiating Sub-Conductor.		Officiating Conductor W. Powell, confirmed in that grade.
			Officiating Sub-Conductor H. Martin, confirmed in that grade.

No. 105.—NATIVE ARMY—

40th (The Shahjehanpore) Regiment of Native Infantry.

Havildar Sobarun Singh, to be Jemadar, *vice* Shurrufdeen Khan, deceased,—3rd December 1877.

ARMY CIRCULARS.

No. 106.—The following note to be added to G. G. O. No. 30 of 1878 :—

Note.—The issue of the ammunition herein sanctioned shall have effect for the annual course of instruction and practice following the issue of the new arms.

CLOTHING.

No. 107.—In view to maintaining in a serviceable condition the water-proof capes with hoods authorized for hill depôts by G. O. No. 398 of 1870, they should be examined by Station Committees on the 1st April annually, and the proceedings of the Board forwarded to the Superintendent and Agent for Army Clothing, together with detailed estimate of cost of materials and labor for repairing such of them as may require repair.

DISMISSALS AND REMOVALS.

No. 108.—The services of native medical pupil Seetaram, No. 1020, admitted into the service by G. G. O. No. 1046 of 1875, are dispensed with.

EQUIPMENT TABLES.

No. 109.—With reference to G. G. O. No. 56 of 1875, the following corrections will be made in the Equipment Tables of Regiments of British Infantry in India:—

Page 3—	Strength of a Regiment.	
Privates	... for 750	... read 748
Read	For Bandsmen	... 20
	Band Sergeant	... 1
	Bandsmen	... 21
Page 4—	Detail of Stores.	
	Names of Articles.	No. per Regiment.
	Accoutrements.	
	Bags, leather, ball, all ranks, &c.	... 828
	Belts, leather, pouch, buff, infantry, rank & file, &c.	... 788
	Frogs, leather, { Rank and file ... 788	
	buff, infantry { Sergeants, drummers, band and buglers ... 77	
	Pouches, leather, ammunition, black, infantry, rank and file, also R. E., &c., &c.	... 788
	Shings, leather, &c., long	... 788
	Washers, leather, for zinc oil bottle	... 1,656
	Arms.	
	Rifles, interchangeable, &c., &c., long or short butt with bayonets	... 788
	Page 5—	
	Arms.	
	Scabbards, bayonet, leather, fuzils, muskets, &c.	788
	Do. sword, leather, brass mounted, drummers and band	... 37
	Swords, brass hilt, line regiments, drummers and band	... 37
	Interchangeable parts of caps, snap, complete...	828
	Page 12—	
	Ordnance.	
	Ammunition, cartridges, small arm, ball	... 1,65,600

FURLOUGH AND LEAVE.

No. 110.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel William Spottiswoode Trevor, V.C., Royal Engineers, Superintending Engineer, 1st Grade, temporary Chief Engineer, 3rd Class, Officiating Chief Engineer and Secretary to the Chief Commissioner, British Burmah, Public Works Department,—private affairs, for one year and eight months, under Rule IX of the Regulations of 1868.

Major Henry Warde Webster, Bengal Staff Corps, Wing Commander, 30th (Punjab) Regiment of Native Infantry,—private affairs, for one year, under the Regulations of 1868.

Major Alan Murray, Bengal Staff Corps, Personal Assistant to Chief Commissioner, Oudh,—private affairs, for eight months, under Rule IX of the Regulations of 1868.

Captain James Ludlow Ferris, Bengal Staff Corps, Squadron Commander, 7th Bengal Cavalry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Captain Thomas Francis Hobday, Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant Atwell Robert Porter, Bengal Staff Corps, Wing Officer, 28th (Punjab) Regiment of Native Infantry,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

No. 111.—Colonel W. H. Paget, Bengal Staff Corps, was granted by the Secretary of State for India an extension of leave on urgent private affairs without pay prior to retiring from the service under G. G. O. No. 8 of 1877.

The permission to return to duty granted to Colonel Paget, as notified in G. G. O. No. 999 of 1877, is cancelled.

No. 112.—Captain Charles Henry Stoddart, Bengal Staff Corps, Wing Officer, 5th Regiment of Native (Light) Infantry, is granted furlough to Australia and Europe on private affairs for two years, under Rule IX of the Regulations of 1868, with the necessary subsidiary leave.

No. 113.—The following extract from List No. 1, dated the 4th January 1878, received from the India Office, is published for general information:—

Permitted to return.

Major W. L. Samuells, S.C.
Lieutenant-Colonel W. Tweedie, S.C.
Captain A. J. T. Welchman, Infantry.

Retirements.

Surgeon-Major J. Ince,—31st March 1878.

ORDNANCE.

No. 114.—The following clauses in list of changes in War Matériel are made applicable to India:—

Dated 1st September 1877.

3169.—Platforms, iron, wrought, traversing, rifled M. L., 7-inch to 12-inch (25 tons).

Alteration of side-arm brackets (§2851, clause 6).

3170.—Prickers, priming iron, to be made in future of steel.

Classification for issue.

Pricker, priming, steel, 29 inches (Mark 1).

Dated 1st October 1877.

3183.—Carriages, siege and garrison, for smooth-bore guns.

Position of loop for priming irons.

3187.—Cylinders, zinc, for M. L. cartridges.
Packing in magazines and cartridge stores.

3188.—Scales, hanging, siege, travelling carriage, complete (Mark I) (§3070).

Alterations to socket, &c.

Dated 1st November 1877.

3200.—Fuze, percussion, Pettman, G. S. (Mark II).

3205.—Sights, rifled gun:—

Centre hind (Mark VI) } 64-pr. con-
and } verted, of
Muzzle (Mark I) } 58 cwt.

PENSIONS.

No. 115.—Conductor Patrick James O'Leary, attached to the Office of the Inspector General of Ordnance and Magazines, Bengal, is permitted to retire from the service on a pension of £75 per annum, under G. G. O. No. 69 of 1868, payable in Europe.

No. 116.—The grant of pension to Senior Apothecary R. W. Beale, in G. G. O. No. 1129 of 1877 will have effect from the 7th November 1877.

No. 117.—In G. G. O. No. 656 of 1877, opposite the name of Drum Major Kurree Bux, 13th Regiment of Native Infantry, for "Drummer" read *Drum Major*, and for "Rs. 4" read *Rs. 7*.

No. 118.—The under-mentioned men of the Meywar Bheel Corps are transferred to the Pension Establishment:—

Serial No.	Rank.	NAME.	In what rank pensioned.	Amount of Pension.	Circle of Payment.
		Meywar Bheel Corps.		Rs. A.	
	Subadar...	Dhunna ...	Subadar...	18 0	N. W. P.
	"	Rajeca ...	"	18 0	"
	Havildar	Lalla ...	Havildar	6 0	"
	"	Dowlut Khan ...	"	6 0	"
	"	Bukhta ...	"	6 0	"
	"	Rajhing ...	"	6 0	"
	"	Bhyro Singh...	"	6 0	"
	"	Bhyra ...	"	6 0	"
	Naick ...	Kanjeer ...	Naick ...	5 0	"
	Private ...	Bheeka ...	Private ...	3 8	"
	"	Foola ...	"	3 8	"
	Bheesty...	Sahir ...	Bheesty...	3 0	"

No. 119.—Kurma, widow of the late Havildar Boota Sing, of the late 71st Native Infantry, is granted the 3rd Class Order of Merit pay of her late husband, viz., Rs. 3 per mensem, for three years, from the 1st March 1877, payable in the Punjab Circle.

TRANSFER OF OFFICERS.

No. 120.—The services of Major-General H. E. L. Thuillier, C.S.I., Royal Artillery, are, with reference to the Notification by the Department of Revenue, Agriculture and Commerce, No. 52, dated the 29th January 1878, replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 1st January 1878.

VOLUNTEER CORPS.

No. 121.—REGULATIONS—
In supersession of G. G. O. No. 1204 of the 1st December 1875, and in conformity with clause 63, War Office Auxiliary Reserve Forces Circular of the 1st July 1877, appointments to

the rank of Sub-Lieutenant in the Volunteer Corps in India will cease from this date.

2. Subaltern Officers appointed on or after this date will be granted the rank of Second-Lieutenant, and will, on appointment, receive probationary commissions. They will hold the rank of Second-Lieutenant for two years, unless promoted in the meantime to the rank of Lieutenant after passing the prescribed examination. If not promoted in ordinary succession they will, at the expiration of this period, provided they have passed the prescribed examination and are recommended by the commanding officers of their respective corps, be promoted to Lieutenancies, and their commissions as such will in all cases bear the date of their first appointment to the corps.

3. Officers serving in the rank of Sub-Lieutenant on this date may be recommended for promotion to the rank of Lieutenant as soon as they shall have passed the prescribed examination. They will take precedence of all Second-Lieutenants. Officers of both ranks will wear a star as the badge of rank on the collar of the uniform.

4. Nothing in this order affects the appointment of qualified Officers direct to higher grades when recommended by commanding officers, and subject to the examination in the first year of appointment, as laid down in Section V, Regulations for the Volunteer Forces in India.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 28th January 1878.

No. 42.—The following is re-published for information and guidance in the Public Works Department:—

Financial Department Notification No. 3399 (Pay and Allowances) of 27th September 1877.

"The President in Council directs that the following Resolution be published in the Gazette of India for general information:—

"RESOLUTION.—The President in Council is pleased to rule that in calculating travelling allowances at mileage rates, fractions of a mile shall be omitted from the calculation."

No. 43.—Captain H. J. Nuthall, S. C., Temporary Executive Engineer, 2nd Grade, Port Blair, is permanently promoted to that grade.

The 29th January 1878.

No. 44.—The following Officers employed on Famine Relief Works in Madras, are re-transferred to the provinces specified:—

To N. W. Provinces, Irrigation Branch.

Mr. J. Clowsley, Overseer, 1st Grade.

To Central India.

Mr. W. A. Smith, Executive Engineer, 4th Grade.

No. 45.—Corporal J. Munro, R.E., is appointed to the Public Works Department, as Overseer, 1st Grade, and posted to the Military Works Branch.

The 30th January 1878.

No. 46.—Mr. T. Lawson, Temporary Overseer, 1st Grade, Western System of State Railways, is permanently appointed to the Public Works Department in that grade, with effect from 29th July 1875.

No. 47.—Mr. G. W. K. Martin, Supervisor, 2nd Grade, Port Blair, is permanently promoted to the 1st Grade.

No. 48.—Mr. R. B. Claudius, Overseer, 1st Grade, is re-transferred from Madras Famine Works to Bengal Irrigation Branch.

No. 49.—Mr. W. Nethersole, Superintending Engineer, 2nd Grade, Punjab Northern Railway, has been permitted to resign his appointment in the Public Works Department, with effect from 20th January 1878.

The 31st January 1878.

No. 50.—The following reversions are made in the Military Works Branch from the dates specified, consequent on the return from furlough of Captain S. W. Jenner, R.E., Executive Engineer, 4th Grade, and Lieutenant G. Hildebrand, R. E., Executive Engineer, 2nd Grade:—

From 17th November 1877.

Lieutenant F. T. N. Spratt, R.E., to Assistant Engineer, 1st Grade, permanent.

Mr. A. J. P. Jones, to Assistant Engineer, 2nd Grade, permanent.

From 20th November 1877.

Mr. E. LeLievre, to Executive Engineer, 3rd Grade, temporary.

Mr. J. E. Hilton, to Executive Engineer, 4th Grade, temporary.

Mr. F. H. Ashhurst, to Assistant Engineer, 1st Grade, permanent.

Mr. R. J. Bailey, to Assistant Engineer, 2nd Grade, permanent.

The 1st February 1878.

No. 51.—Mr. C. J. Shaw, Executive Engineer, 1st Grade, is retransferred from the North-Western

Provinces and Oudh to the Western System of State Railways.

No. 52.—The services of Lieutenant-Colonel J. Browne, R.E., Temporary Superintending Engineer (local rank), under the orders of the Agent to the Governor General, Biluchistan, in the Public Works Department, are placed at the disposal of the Government of India in the Foreign Department.

No. 53.—Mr. W. N. Shilstone, Accountant, 3rd Grade, Rajpootana State Railway, vacated his appointment in the Accounts Branch of the Public Works Department on the 17th November 1877, consequent on his appointment to the Office of the Director of State Railways, Central System.

No. 54.—Mr. J. Lenahan, Accountant, 3rd Grade (temporary rank), Military Works Branch, is transferred to the Rajpootana State Railway.

No. 55.—Mr. J. Brabson is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to the Military Works Branch.

No. 56.—The services of Major G. E. L. S. Sanford, R.E., Executive Engineer, 1st Grade, Military Works Branch, are replaced at the disposal of the Military Department.

No. 57.—Messrs. T. H. Wright and H. S. Talbot, Assistant Engineers, 2nd Grade, are temporarily transferred from the Western System of State Railways to the North-Western Provinces and Oudh Provincial Establishment.

No. 58.—Mr. R. G. Macdonald, Examiner of Public Works Accounts, 3rd Class, 1st Grade, is posted to the Office of the Accountant General, Public Works Department, as Assistant Accountant General, with effect from the 1st January 1878.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6. } CALCUTTA, SATURDAY, FEBRUARY 9, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General.—(Nothing for publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

Assimilation of powers (North-Western Provinces and Oudh) Bill.

SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 2nd February 1878.

No. 6.—Mr. H. C. Kirkpatrick took over charge of his office of Reporter for the Indian Law Reports in the High Court, Bombay, from Mr. W. E. Hart, at noon of the 28th January 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 4th February 1878.

No. 150.—Mr. J. E. Gill, of Her Majesty's Bengal Civil Service, reported to the Government of the North-Western Provinces and Oudh his arrival at Allahabad on the 23rd ultimo.

No. 152.—Mr. E. Drummond is permitted to resign Her Majesty's Bengal Civil Service.

The 6th February 1878.

No. 157.—Mr. T. B. Lane is permitted to resign Her Majesty's Bengal Civil Service.

No. 164.—Mr. J. Pitt-Kennedy, Standing Counsel for the Presidency of Fort William in Bengal, has obtained leave on private affairs for six months, with effect from the date on which he may avail himself of it.

No. 166.—APPOINTMENT.—Mr. J. D. Bell, Barrister-at-Law, to officiate as Standing Counsel for the Presidency of Fort William in Bengal during the absence on leave of Mr. J. Pitt-Kennedy, or until further orders.

The 7th February 1878.

No. 170.—APPOINTMENTS.—Mr. A. O. Brown, C.S., Assistant Commissioner, 3rd Grade, in British Burma, to be Assistant Commissioner, 2nd Grade, with effect from the 23th December last, *vice* Mr. R. A. D. Perreau, deceased.

Lieutenant C. A. Cresswell, Assistant Commissioner, 4th Grade, to be Assistant Commissioner, 3rd Grade, *vice* Mr. Brown.

Mr. D. L. M. Mackay, C.S., Supernumerary Assistant Commissioner, to be Assistant Commissioner, 4th Grade, *vice* Lieutenant Cresswell.

POLICE.

The 5th February 1878.

No. 23.—Lieutenant-Colonel W. G. Grove, having been permitted to retire from the Military service, with effect from the 20th November 1877, and having consequently on that date vacated his Civil appointment of District Superintendent of Police, 2nd Grade, in British Burma, the Governor General in Council is pleased, on the recommendation of the Chief Commissioner of British Burma, to sanction the re-appointment of Lieutenant-Colonel Grove to the post of District Superintendent of Police, 2nd Grade, with effect from the 20th November 1877, until such time as he may be relieved of his Civil duties.

ECCLESIASTICAL.

The 5th February 1878.

No. 51.—The services of the Reverend W. J. Hunt, B.A., Chaplain of Morar, are placed at the disposal of the Government of Bengal, with effect from the 15th instant, or any subsequent date on which he may be relieved of his present appointment.

No. 53.—APPOINTMENT.—The Reverend K. E. Barrow, M.A., Chaplain of Jhānsi, to be Chaplain of Morar.

The 7th February 1878.

No. 57.—The following list of Chaplains belonging to the Bengal Establishment and absent on furlough or other leave on the 31st December 1877, is published for general information :—

Number.	Names.	Rank.	Date of commencement of furlough or other leave.	Date of expiry of furlough or other leave.	REMARKS.
FURLOUGH.					
1	Revd. S. H. Beamish, B.A. ...	Senior Chaplain	Feb. 23, 1876	Feb. 22, 1878	
2	" F. M. F. F. Mazuchelli, D.D. ...	Ditto	June 28, 1876	June 27, 1878	Medical leave.
3	" T. Moore, B.A. ...	Ditto	Nov. 21, 1876	Nov. 20, 1878	Ditto.
4	" B. Sharpe, B.A. ...	Ditto	Feb. 5, 1877	Feb. 4, 1879	Ditto.
5	" W. Drawbridge, M.A. ...	Ditto	Mar. 26, 1877	Sept. 25, 1878	Ditto.
6	" P. J. Jarbo, M.A. ...	Ditto	...	...	Allowed one year's furlough with subsidiary leave from 1st April 1877.
7	" M. S. Laing ...	Ditto	April 15, 1877	April 14, 1879	
8	" G. D. Symonds ...	Ditto	Dec. 16, 1877	Dec. 15, 1879	
9	" B. Hammond ...	Ditto	Sept. 20, 1877	Mar. 19, 1877	Medical leave.
10	" J. S. Sandys, M.A. ...	Ditto	Mar. 29, 1877	Mar. 28, 1879	Ditto.
11	" C. C. T. Fagan ...	Ditto	May 16, 1877	May 15, 1879	Ditto.
12	" C. R. Tollemache ...	Ditto	Dec. 22, 1877	Nov. 21, 1879	
ON LEAVE OTHER THAN FURLOUGH.					
Nil.					
Total absent ...					
Sanctioned number of Chaplains in the Bengal Presidency ...					
Percentage of absentees ...					
12					
90					
13.3					

J. O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 5th February 1878.

No. 1527.—The Governor General in Council is pleased to appoint Mr. H. Calthrop to be a Sub-Assistant Conservator of Forests, with effect from the 10th November 1877, the date on which he joined his appointment. Mr. Calthrop is posted to the Central Provinces.

Mr. Calthrop is also appointed to officiate as an Assistant Conservator of Forests of the 3rd Grade, with effect from the same date.

COMMERCE AND TRADE.

The 6th February 1878.

No. 3 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

EASTERN ARCHIPELAGO—SUNDA STRAIT—SUMATRA.

(1).—*Intended Light on Flat Point.*

The following has been published by the Hydrographer to the British Admiralty :—

The Netherlands Government has given notice of the intended establishment of a light on Flat Point (Pamantjass), north-west entrance point of Sunda Strait.

The light will be a flashing light of the first order, showing three flashes in quick succession every half-minute, followed by a short eclipse.

BALY ISLAND—NORTH COAST.

(2).—*Harbour Light at Sangsit.*

Also of the establishment, probably on the 20th September 1877, of a fixed *red* harbour light at Sangsit (Pabejan), Baly Island.

CELEBES ISLAND—EAST COAST.

(3).—*Proposed Light at Gorontalo.*

Also that it is proposed to establish a harbour light at Gorontalo, Celebes Island. The light will be a fixed *red* light, shown from an iron post 26 feet high. The illuminating apparatus will be dioptric, or by lenses, of the sixth order.

TIMOR ISLAND—WEST COAST.

(4).—*Intended Light at Koepang.*

Also of the intended establishment of a harbour light at Koepang, Timor Island. The light will be a fixed *red* light, shown from an iron post 39 feet high. The illuminating apparatus will be dioptric, or by lenses, of the sixth order.

A. DUNDAS TAYLOR, Comdr., (late I. N.),
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 4th February 1878.

By Order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice affects the following Admiralty Charts :—

(1). Indian Ocean, No. 748*b*; Eastern Archipelago, No. 941*a*; Sunda Strait, &c., No. 2056; and Tyngkokh Bay to Sunda Strait, &c., No. 2761: also, Admiralty list of Lights in South Africa, East Indies, &c., 1877, page 18; China Sea Directory, Vol. I, 1867, page 21; and Taylor's Sailing Directory, Vol. I, page 623.

(2). Indian Ocean, No. 748*b*; and Eastern Archipelago, No. 941*b*; also, Admiralty list of Lights in South Africa, &c., 1877, No. 123*a*; and Seaman's Guide round Java, 1852, page 168.

(3). Eastern Archipelago, No. 942*a*; and anchorages in the Celebes Islands, No. 931: also Admiralty list of Lights in South Africa, &c., 1877, page 20.

(4). Eastern Archipelago, No. 942*a*; Baly and Timor Islands anchorages, No. 935: also, Admiralty list of Lights in South Africa, &c., 1877, page 20; and Australia Directory, Vol. III, page 40.

The 8th February 1878.

No. 4 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL—COAST OF BURMA.

Light-vessel marking Krishna Shoal.

With reference to Notices to Mariners, No. 22 of 1877 and No. 2 of 1878, issued by this Department, respecting the light-vessel marking the Krishna Shoal :—

Telegraphic information has been received from Rangoon that the light-vessel *Star* has now been placed in latitude 15° 36' 15" N., longitude 95° 34' 30" E.

A. DUNDAS TAYLOR, Comdr. (late I. N.),
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 4th February 1878.

By Order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice affects the following Admiralty Charts :—Gulf of Martaban, No. 823; Bay of Bengal, No. 706; Indian Ocean, No. 748*b*; also, Admiralty list of Lights, East Indies, &c., No. 96, page 16; Marine Survey of India Light List No. 87; and Taylor's Sailing Directory, Vol. I, page 498.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

INDUSTRY, SCIENCE, AND ART.

The 6th February 1878.

No. 42.—Under the provisions of Section 3, Act XXII of 1876, the Governor General in Council is pleased to nominate Colonel J. T. Walker, C.B., C.I.E., F.R.S., R.E., to be one of the Trustees of the Indian Museum, in the room of Major-General H. L. Thuillier, C.S.I., R.A., who has resigned.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Fort William, the 5th February 1878.

No. 7J.—His Excellency the Viceroy and Governor General in Council is pleased to declare that the Act of the Government of Bengal, No. 1 of 1869, entitled "An Act for the Prevention of Cruelty to Animals," shall have the force of law in the Province of Mysore, from and after the 1st day of January 1878, with the following alterations:—

In Sections VI and VII, for "Town of Calcutta" substitute "Town and Cantonment of Bangalore."

Section VIII to be omitted.

Section IX to be altered as follows:—"This Act shall extend to the Town and Cantonment of Bangalore, within municipal limits, as fixed by the Chief Commissioner."

In Section X, for "Lieutenant-Governor of Bengal" substitute "Chief Commissioner of Mysore," and for "Calcutta Gazette" substitute "Mysore Gazette."

POLITICAL.

The 8th February 1878.

No. 350P.—Mr. J. D. Gordon, C.S.I., Judicial Commissioner, Mysore, is appointed to be Guardian to His Highness the Maharaja of Mysore, with effect from the date of assuming charge.

No. 351P.—Mr. J. D. Sandford, Judicial Commissioner, British Burmah, is appointed to be Judicial Commissioner of Mysore, with effect from the date of assuming charge, *vice* Mr. J. D. Gordon, C.S.I.

GENERAL.

The 5th February 1878.

No. 355G.—The services of Assistant Surgeon Mohim Chunder Roy, in medical charge of the Civil Station of Beawur, are placed at the disposal of the Government of the North-Western Provinces and Oudh.

Assistant Surgeon Banka Vihari Mitra is appointed to the medical charge of the Civil Station of Beawur, with effect from the date of assuming charge, *vice* Assistant Surgeon Mohim Chunder Roy.

No. 356G.—It is hereby notified that the designation of the office of 2nd Assistant to the Resident at Hyderabad has been changed to that of Secretary for Berar to the Resident at Hyderabad.

Captain G. H. Trevor, who has hitherto held the post of 2nd Assistant to the Resident, is appointed to be Secretary for Berar to the Resident, with effect from the 1st April 1877.

The 6th February 1878.

No. 367G.—Mr. W. Porteous, M.A., Special Assistant Commissioner, Mysore, is appointed, as a special temporary measure, to be an Assistant Sessions Judge for the Ashtagram Division, under the provisions of Section 18 of Act X of 1872.

The 8th February 1878.

No. 369G.—Consequent on the employment of Mr. J. D. Gordon, C.S.I., Judicial Commissioner, Mysore, on special duty, the following temporary arrangements in the Mysore Commission are sanctioned with effect from the 16th December 1877:—

Colonel J. L. Pearce, Commissioner, Nundydroog Division, to officiate as Judicial Commissioner.
Major T. G. Clarke, Secretary to the Chief Commissioner of Mysore and Coorg, to officiate as Commissioner, Nundydroog Division.
Major R. A. Cole, Superintendent, Inam Settlements, to officiate as Secretary to the Chief Commissioner of Mysore and Coorg, retaining charge of his present office.

No. 371G.—APPOINTMENT.—Lieutenant H. M. Temple, Bengal Staff Corps, is appointed to officiate as Political Assistant, 2nd Class, and is posted to Nasirabad as Cantonment Magistrate, with effect from the date of assuming charge.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—MINT AND CURRENCY.

Fort William, the 8th February 1878.

No. 858.—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.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
1878. Jan. 31st		Rs.	Rs.	Rs.	Rs.	Rs.
	Calcutta	7,30,40,505	88,79,666	1,42,20,694	2,54,32,465	4,85,32,825
	Madras	1,52,96,065	92,09,075	...	60,00,000	1,52,96,065
	Bombay	4,98,15,285	3,37,13,939	1,84,19,001	1,58,00,000	6,79,35,840
	Allahabad	62,42,660	73,78,730	...	31,00,000	1,67,21,390
	Lahore	46,16,075	27,84,630	...	33,00,000	1,07,00,705
	Calcutt	21,24,350	12,14,380	...	7,00,000	40,38,730
	Coconada	18,28,505	16,75,780	...	5,00,000	39,04,285
	Nagpore	6,93,785	6,80,500	...	6,00,000	19,74,285
	Kurrachee	22,88,815	9,79,135	...	12,00,000	34,67,950
	Akola	4,10,645	2,65,195	...	3,00,000	9,75,840
	TOTAL	16,63,68,690	6,67,83,630	3,26,40,505	5,60,32,465	15,63,56,690

SEPARATE REVENUE—OPIUM.

The 8th February 1878.

No. 859.—Opium Revenue to date compared with the estimate for the year 1877-78.

PRESIDENCY.	LATEST MONTH.			ELEVEN SALES OF BENGAL OPIUM AND TEN MONTHS' PASS DUTY ON MALWA OPIUM.		
	Estimate.	Actual.	Better than Estimate.	Estimate.	Actual.	Better than Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal ...	51,66,000	56,21,625	4,55,625	5,16,60,000	5,71,94,130	55,34,130
Bombay ...	20,83,380	33,35,325	12,51,945	2,25,74,370	2,36,30,750	10,56,380
TOTAL Rs. ...	72,49,380	89,56,950	17,07,570	7,42,34,370	8,08,24,880	65,90,510

C. BERNARD,

Addl. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 4th February 1878.

APPOINTMENTS AND PROMOTIONS.

No. 122.—QUARTERMASTER GENERAL'S DEPARTMENT—

Major G. E. L. S. Sanford, Royal Engineers, to be an Assistant Quartermaster General, with effect from the date on which he may assume charge of the appointment, *vice* Lieutenant-Colonel M. H. Heathcote, whose tour of staff service has expired.

The 8th February 1878.

No. 123.—STAFF CORPS—

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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Robert Atkins ... } 4th February 1878.
Captain James Richard Marett }

No. 124.—BREVET—

The under-mentioned Officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieut.-Colonel Charles Alexander McMahon,
Madras Staff Corps,—4th February 1878.

No. 125.—MILITARY ACCOUNTS DEPARTMENT—

Major C. T. P. Luxmoore, appointed on probation to the Military Accounts Department by G. G. O. No. 28 of 1877, is confirmed in his appointment as Assistant Military Accountant, with effect from the 17th January 1878.

No. 126.—HYDERABAD CONTINGENT—

No. 1 Field Battery.

Lieutenant R. J. Bevan, Royal Artillery, Officiating Subaltern, to be Subaltern, *vice* Lieutenant C. M. Smith who vacates on promotion.

No. 127.—SUBORDINATE MEDICAL DEPARTMENT—

The under-mentioned hospital assistants and native medical pupils passed their English qualification examination according to the test laid down in G. G. O. No. 945 of 1868, on the dates specified:—

Names.	Date of Rank.	Date of passing English qualification.
1st Class Hospital Assistants.		
Shaikh Emam Buksh ...	7th April 1857	15th Oct. 1877.
Sahadut Allee ...	15th April 1860	Ditto.
Lutchmun Sing ...	6th Nov. 1862	Ditto.
2nd Class Hospital Assistants.		
Shumsheer Allee (Assamese).	15th April 1862	15th Oct. 1877.
Wuzeah-ood-deen ...	1st Oct. 1866	Ditto.
Ellabee Bux ...	1st Oct. 1867	28th July 1877.
Aukber Khan ...	11th Oct. 1868	15th Oct. 1877.
3rd Class Hospital Assistants.		
Noor Buksh ...	1st Aug. 1872	15th Oct. 1877.
Kadir Buksh ...	1st May 1873	Ditto.
Sewa Sing ...	17th Nov. 1873	Ditto.
Ashan Hoossein ...	16th Mar. 1877	Ditto.
Toorab Allee ...	24th Aug. 1877	Ditto.
Native Medical Pupils.		
Kurream Buksh, No. 1258	16th April 1877	15th Oct. 1877.
Nawab Hossein, No. 1321	15th May 1877	Ditto.

No. 128.—The under-mentioned Hospital Assistants, who have passed their Septennial Professional Examinations, are advanced to the next higher grade, with effect from the dates specified :—

NAMES.	DATE OF COMPLETION OF		Date of passing the professional examination.	Date of promotion.
	14 years' service.	7 years' service.		
<i>To be 1st Class Hospital Assistants.</i>				
Shaikh Deedar Allee	21st Oct. 1871	...	15th Oct. 1877	15th Oct. 1877.
Kadur Buksh	29th Mar. 1872	...	Ditto	Ditto.
Mohomed Hossain	24th June 1872	...	Ditto	Ditto.
Kadir Bux	26th Oct. 1873	...	Ditto	Ditto.
Nujeeb Khan*	8th April 1875	...	17th Ditto	Ditto.
Sherafuth Oollah	Ditto	...	15th Ditto	Ditto.
Habeebulla	14th Ditto	...	Ditto	Ditto.
Buldwran Sing, A.	14th April 1876	...	Ditto	Ditto.
Auhamud Hussain	22nd Sep. 1876	...	16th April 1877	16th April 1877.
Peer Bux, D.	Dec. 1876	...	15th Oct. 1877	15th Oct. 1877.
Emam Bux	5th April 1877	...	17th Oct. 1877	Ditto.
Aununt Ram	14th Ditto	...	15th Ditto	Ditto.
Azeez-ood-deen, A.	Ditto	...	Ditto	16th April 1877.
Futteh Mahomed, C.	Ditto	...	Ditto	15th Oct. 1877.
Fethruth Oollah	26th Ditto	...	Ditto	27th April 1877.
Ameer Khan (1st), F.	Ditto	...	Ditto	Ditto.
Shankar Das, C.	31st July 1877	...	Ditto	1st Aug. 1877.
Bhugwan Das (1st)	Ditto	...	Ditto	Ditto.
Mirza Anwar Allee, A.	Ditto	...	Ditto	Ditto.
Kassim Allee	Ditto	...	Ditto	Ditto.
Gholam Moheadeen, C.	Ditto	...	Ditto	Ditto.
Nur Buksh	Ditto	...	Ditto	Ditto.
Nidan Sing, A.	Ditto	...	Ditto	Ditto.
Golab Rah	Ditto	...	19th Ditto	Ditto.
Ewuz Buksh, A.	Ditto	...	15th Ditto	Ditto.
Golam Hossain	30th Sep. 1877	...	15th Oct. 1877	1st Oct. 1877.
	Ditto	...	Ditto	Ditto.
<i>To be 2nd Class Hospital Assistants.</i>				
Nujuff Allie	...	14th April 1873	17th Oct. 1877	15th Oct. 1877.
Ram Pershaud	...	14th April 1874	15th Ditto	Ditto.
Surfuraj Ally	...	30th Sep. 1874	Ditto	Ditto.
Abdool Rahman	...	15th Mar. 1875	Ditto	Ditto.
Salamut Rasool Khan, D.	...	10th April 1876	16th April 1877	16th April 1877.
Punchum Sing	...	15th Dec. 1876	15th Oct. 1877	16th Oct. 1877.
Syed Noor, H.	...	31st Mar. 1877	Ditto	Ditto.
Kurreeb Buksh, E.	...	20th April 1877	Ditto	21st April 1877.
Abbas Allee	...	Ditto	Ditto	Ditto.
Bhugwan Dass, I.	...	Ditto	Ditto	Ditto.
Soonder Sing, H.	...	Ditto	Ditto	Ditto.
Mohomed Surfraz Khan, L.	...	Ditto	Ditto	Ditto.
Shunker Dass, J.	...	Ditto	Ditto	Ditto.
Hyder Shah, K.	...	Ditto	Ditto	Ditto.
Abdool Kurreeb	...	Ditto	Ditto	Ditto.
Chanun Shah, I.	...	Ditto	Ditto	Ditto.
Shaikh Gholam Kadir	...	Ditto	Ditto	Ditto.
Shaikh Noor Mahomed (1st)	...	Ditto	Ditto	Ditto.
Shaikh Nuseer Oodeen (Assamese), H.	...	Ditto	Ditto	Ditto.
Jan Mahomed (1st), M.	...	Ditto	Ditto	Ditto.
Muzhar Alli	...	Ditto	Ditto	Ditto.
Jowad Alli	...	Ditto	Ditto	Ditto.
Shaikh Azhar Hossain, D.	...	Ditto	Ditto	Ditto.
Mowla Buksh (2nd), G.	...	Ditto	Ditto	Ditto.
Abdool Rohim (1st)	...	Ditto	Ditto	Ditto.
Mohamed Abdool Ruhman Khan	...	17th Aug. 1877	Ditto	18th Aug. 1877.
Shaikh Ameer Buksh, B.	...	12th Oct. 1877	Ditto	13th Oct. 1877.
Shaikh Asgur Ally	...	Ditto	Ditto	Ditto.
	...	Ditto	17th Ditto	Ditto.

* Recommended for promotion from the 3rd to the 1st Class according to the precedent laid down in Military Department Letter No. 762 of the 17th November 1874.

A.	Passed an examination in English, vide G. G. O. No. 968 of 1870.
B.	" " " " " No. 1014 of 1870.
C.	" " " " " No. 1092 of 1870.
D.	" " " " " No. 729 of 1871.
E.	" " " " " No. 913 of 1871.
F.	" " " " " No. 242 of 1872.
G.	" " " " " No. 876 of 1872.
H.	" " " " " No. 358 of 1873.
I.	" " " " " No. 1069 of 1873.
J.	" " " " " No. 594 of 1875.
K.	" " " " " No. 697 of 1875.
L.	" " " " " No. 365 of 1877.
M.	" " " " " No. 769 of 1877.

ARMY CIRCULARS.

No. 129.—With reference to G. G. O. No. 629 of 1877, the following clause, 134 of Army Circulars, dated the 1st September 1877, is declared applicable to India and published for general information :—

Palliser Projectiles with broken points.

The following will be substituted for paragraph 2, Clause 34, Army Circulars, 1877, which is hereby cancelled, viz. :—

- Any Palliser projectiles that may be found with their points broken to a greater extent than what is shown in model "A" will be sent to the Royal Arsenal, Woolwich; but projectiles with their points broken similarly to model "A," or to a greater extent than is shown in model "B," may be retained at out-stations for practice if so required. If not required, they will be sent to the Royal Arsenal, Woolwich.

BARRACK AND HOSPITAL SUPPLIES.

No. 130.—The following correction and addition are to be made to G. G. O. No. 681 of 1877 :—

TABLE No. 147 (PUBLIC WORKS).

List of articles of fixed and moveable apparatus for Gymnasia, Page 19.

After "Vaulting Horse" add *with Spring-board.*

TABLE 148 (PUBLIC WORKS). Page 22.

Add the following note in column of "Remarks" opposite "Trunks, Camel" (For Hospital Equipment and Purveyor's Stores on the line of march) *Camel Trunks are to be provided in lieu of Almira's for the protection of Hospital (Purveyors') Stores at rest camps, on the understanding that they will be returned into store when the camps are broken up. The supply will be made according to requirements.*

DISMISSALS AND REMOVALS.

No. 131.—The services of native medical pupil Subhan Bakhsh, No. 1145, admitted by G. G. O. No. 841 of 1876, are dispensed with.

EQUIPMENT.

No. 132.—In supersession of all previous orders on the subject, the following scale of materials will, in future, be supplied biennially, or half the quantities annually, for browning the arms of British and Native Troops :—

Brushes, armorer's, hard	No. 1	
Cloth	Emery	Coarse qrs. 0 8
		Fine " 0 16
		Linen, old lbs. 5 0
Dust, bone	...	0 10
Emery, powder	...	0 6
Mixture, browning	...	2 12-8
Oil, Rangoon	...	pints 3
Sponge, pieces	...	lbs. 0 0½
Cord, scratch	...	ft. 2
Plugs, wood	...	No. 2

Per
100
stand
of
arms.

No. 133.—BRITISH CAVALRY—

With reference to G. G. O. No. 147 of 1873, dubbing for the preservation of saddlery in use with Regiments of British Cavalry in India, will be supplied by the Commissariat Department, in the proportion of 56 lbs. per 50 sets of saddlery annually, as laid down in G. G. O. No. 861 of 1875.

FURLOUGH AND LEAVE.

No. 134.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave :—

Lieutenant-Colonel (Brevet Colonel) George Cliffe Hatch, C.S.I., Bengal Staff Corps,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Major Robert Cotton Money, Bengal Staff Corps, Deputy Commissioner, 3rd Grade, Bengal,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Captain William Brereton Birch, Bengal Staff Corps, 2nd Assistant Superintendent and Officiating 1st Assistant Superintendent of Port Blair and the Nicobars,—private affairs, for one year and eight months, under Rule IX of the Regulations of 1868.

No. 135.—The following extract from list No. 2, dated the 11th January 1878, received from the India Office, is published for general information :—

Permitted to return.

Major C. H. Luard, R.E.
Lieutenant H. S. F. Haynes, R.E.
Captain F. Barrow, Staff Corps.
Surgeon-Major W. E. Allen.

Granted extensions of leave.

Major R. D. Osborn, Staff Corps,—2 weeks, urgent private affairs.
Lieutenant J. M. D. Lewes, Staff Corps,—7 weeks, urgent private affairs.

No. 136.—REPORTS OF ARRIVAL—

Surgeon-Major J. E. Tuson, M.D., Medical Officer, 16th Bengal Cavalry,—Bombay, 24th January 1878.

Captain (Brevet Major) H. M. Buller, late 5th European Light Cavalry, Squadron Commander, 1st Regiment, Central India Horse,—Bombay, 30th January 1878.

Lieutenant G. W. Martin, Bengal Staff Corps, Assistant Superintendent, 3rd Grade, Revenue Survey of India,—Bombay, 30th January 1878.

MEDICAL DEPARTMENT.

No. 137.—REGULATIONS—

With advertence to G. G. O. No. 146 of 1877, lists of alterations in and additions to the Bengal Medical Regulations will be prepared half-yearly on 1st January and 1st July, and issued direct by the Superintendent of Government Printing to those Officers who received official copies of the Regulations.

PENSIONS.

No. 138.—Sub-Conductor William Arnold, Army Commissariat Department, is transferred to the Pension Establishment and is granted, with reference to G. G. O. No. 598 of 1870, the retiring pension of Rs. 50 per mensem, payable in India.

TRANSFER OF OFFICERS.

No. 139.—The services of Major R. Beadon, late 4th European Light Cavalry, are placed temporarily at the disposal of the Government of Bengal, with effect from the 16th January 1878.

No. 140.—The services of Surgeon-Major J. W. Johnston, M.D., Medical Officer, 4th Punjab Infantry, Punjab Frontier Force, are placed temporarily at the disposal of His Excellency the Commander-in-Chief.

No. 141.—The services of the under-mentioned Officers are replaced at the disposal of His Excellency the Commander-in-Chief:—

Captain J. B. Hopkins, 1st Battalion, 6th Foot.
Captain W. W. Biscoe, General List, Cavalry,
Squadron Commander, 19th Bengal Lancers.
Lieutenant W. A. Campbell, 54th Foot.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 2nd February 1878.

No. 59.—Consequent on the return from furlough of Sergeant F. Cameron, Supervisor, 2nd Grade, Military Works Branch, on the 11th December 1877, the following Upper Subordinates reverted to their substantive grades from that date:—

Sergeant E. Highway, to Overseer, 1st Grade.
Mr. J. C. Connor, to Overseer, 2nd Grade.

No. 60.—The services of 3rd Grade Assistant Surgeon Benode Behary Doss are replaced at the disposal of the Government of Bengal, with effect from the date on which he was relieved of his duties on the Neemuch State Railway.

The 4th February 1878.

No. 61.—Mr. F. Welsh is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to the Holkar and Neemuch State Railways.

The 5th February 1878.

No. 63.—Messrs. A. T. Chiodetti and T. Cannon, Assistant Engineers, 3rd Grade, are re-transferred from Bombay to the North-Eastern System of State Railways.

No. 64.—Captain J. H. Crowdy, R. E., Executive Engineer, 2nd Grade, Fort William Division, Military Works, is placed in temporary charge of the Office of the Superintending Engineer, Presidency Command, in addition to his own duties.

The 6th February 1878.

No. 65.—With reference to Public Works Department Notification, No. 550, dated 28th December 1877, Lieutenant C. H. P. Christie, R.E., Deputy Examiner, Public Works Accounts, joined the Office of the Accountant General, Public Works Department, on the forenoon of the 21st January 1878.

The 7th February 1878.

No. 66.—Mr. R. J. Beckwith, Overseer, 1st Grade, is re-transferred from Bombay Famine Relief Works to Bengal Irrigation Branch.

No. 67.—A. Teeroovengadem Moodliar is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, with effect from 21st August 1877, and posted to Hyderabad.

No. 68.—Mr. W. J. Galwey, Superintendent of Way and Works, Rajputana State Railway, will undertake the duties of Manager of that line in addition to his own during the temporary absence of Captain F. Firebrace, R.E., on special duty.

Mr. Galwey assumed charge of the duties of Manager on the afternoon of the 29th January 1878.

The 8th February 1878.

No. 69.—Mr. T. Moss, Examiner of Public Works Accounts, 2nd Class, 1st Grade, is, on return from furlough, posted to the Office of the Accountant General, Public Works Department, as a temporary arrangement, and is granted subsidiary leave from the 30th January to 2nd February 1878, both days inclusive.

Mr. Moss joined the Accountant General's Office on the 3rd February.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o. 8. } CALCUTTA, SATURDAY, FEBRUARY 23, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT NO. 8.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

CORRIGENDA.

In Act VI of 1878, published in the *Gazette of India* of the 16th instant—
last section number, for "20," read "21;"
in margin of same section, for "19," read "20;"
in line 5 of same section, for "nineteen," read "twenty."

In the Transfer of Property Bill, No. II, published in the *Gazette of India* of the 16th instant—
in section 14, last line, for "covenants," read "contracts;"
in section 55, line 8, for "fifty-four," read "fifty-three."

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 19th February 1878.

No. 203.—The Hon'ble R. A. J. Drummond is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 7th October last.

No. 208.—APPOINTMENTS.—Mr. F. Wright, District Superintendent of Police, 2nd Class, in the Hyderabad Assigned Districts, to be District Superintendent of Police, 1st Class, with effect from the 11th April 1877, vice Captain C. T.

Lane, appointed to be Inspector General of Police and Jails in those districts:

Captain E. J. Gunthorpe, Assistant District Superintendent and Officiating District Superintendent of Police, 3rd Class, to be District Superintendent of Police, 2nd Class, vice Mr. Wright:

Mr. E. A. Hobson, Supernumerary Assistant District Superintendent, to be Assistant District Superintendent of Police, vice Captain Gunthorpe.

No. 210.—APPOINTMENTS.—Mr. N. R. Cumberlege, District Superintendent of Police, 2nd Class, in the Hyderabad Assigned Districts, to be District Superintendent of Police, 1st Class, with effect from the 25th May 1877, the date on which the latter appointment was sanctioned:

Mr. H. F. Cotgrave, District Superintendent of Police, 3rd Class, to be District Superintendent of Police, 2nd Class, vice Mr. Cumberlege.

The 21st February 1878.

No. 219.—Mr. Charles Sanderson, Solicitor to Government, has obtained leave of absence for eighteen months under Section VI, Clause 1, of the Covenanted Absentee Rules of 1855, with effect from the date on which he may avail himself of the same.

No. 220.—Mr. Robert Leycester Upton is appointed to officiate as Solicitor to Government during the absence on leave of Mr. Charles Sanderson, or until further orders.

The 22nd February 1878.

No. 224.—Mr. J. D. Bell, received charge of the Office of Standing Counsel for the Presidency of Fort William in Bengal, from Mr. J. Pitt-Kennedy, on the 11th instant.

1877-78, 1878.

[PART

No.	NAMES.	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE.	DATE OF EXPIRY OF FURLOUGH OR LEAVE.	REMARKS.
		ASSAM.			
		FURLOUGH.			
1	A. L. CLAY ...	Deputy Commissioner, 1st Grade ...	July 13, 1877	Oct. 12, 1878	Since returned.
2	O. G. R. McWILLIAM	Deputy Commissioner, 3rd Grade ...	April 24, 1876	April 23, 1878	
3	H. LUTTMAN-JOHNSON.	Deputy Commissioner, 3rd Grade (Super-numerary).	April 1, 1877	Mar. 31, 1878	
4	A. FORBES ...	Assistant Commissioner, 1st Grade ...	May 22, 1876	Jan. 21, 1878	
		SPECIAL LEAVE.			
		Nil.			
		NOTE.—Total absent			
		Total of Civil Servants employed in Assam	14		
		Percentage of absentees	28.5		
		NOTE.—Grand Total of absentees	78		
		Grand Total of Civil Servants employed on the Bengal Establishment	619*		
		Percentage of absentees	12.6		

* Excluding 520.

* Exclusive of 12 out of 27 newly appointed Civilians, who had not arrived on the 31st December 1877. Including these the grand total would be 631 and the percentage 12.36.

ECCLESIASTICAL.

The 21st February 1878.

No. 78.—The Governor General in Council is pleased to confirm the leave of absence for eighteen months granted by the Lord Bishop of Calcutta to Mr. Charles Sanderson, Registrar of the Diocese, with effect from the date on which he may avail himself of the same.

The Lord Bishop has nominated Mr. Robert Leicester Upton to officiate as Registrar.

PATENTS.

The 22nd February 1878.

No. 162.—Specifications of the under-mentioned 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. 40 of 1877.—Mr. J. C. Kinmond of Leamington, in the County of Warwick, at present residing at the Great Eastern Hotel, Calcutta, has filed a memorandum of amendment and disclaimer with reference to his invention for an improved mode of sifting tea by machinery.

No. 60 of 1877.—Mr. T. Baker, of Nazerah, in Upper Assam, Tea Planter, for an improved apparatus for withering and drying tea leaf.

No. 64 of 1877.—Mr. T. Crowley, of the Firm of Messrs. Crowley and Company, Engineers, N.W. Foundry, Allahabad, North-Western Provinces, for a wrought iron wheel for conservancy, agricultural or any draught purpose.

No. 70 of 1877.—Mr. John Clark, of No. 44, Finsbury Circus, in the City of London, Engineer, for improvements in Railway breaks and in the means for operating the same.

No. 76 of 1877.—Mr. F. H. Ziffer, of Manchester, in the County of Lancaster, Engineer, for improvements in looms for weaving.

No. 84 of 1877.—Mr. E. Burstow, of Horsham, in the County of Sussex, and 91, Queen Street, Cheapside, in the City of London, in the Kingdom of Great Britain, for improvements in the method of fixing the rails of railways and in the keys used therefor.

No. 88 of 1877.—Mr. J. C. Russell of Wimbledon, in the County of Surrey, England, for improvements in the manufacture of railway sleepers and blocks for paving and other purposes.

No. 98 of 1877.—Mr. S. C. Davidson, of Belfast, Ireland, Gentleman, for improvements in apparatus for drying tea or other substances.

No. 99 of 1877.—Mr. J. C. Kinmond, of Leamington, in the County of Warwick, in England, but at present of the Great Eastern Hotel, Calcutta, Civil Engineer, for improvements in machinery or apparatus for rolling tea leaf.

No. 2 of 1878.—Mr. M. F. J. de Eerens, formerly of Klatten, in the Island of Java, Netherlands India, but at present of No. 20, Howe's Lane, Calcutta, Indigo Planter, for improvements in the manufacture of indigo.

No. 3 of 1878.—Messrs. W. P. Butchart and J. F. Butchart, both of Dundee in the County of Forfar, North Britain, for improvements in the rotary gill apparatus for treating jute and like fibrous substances.

No. 4 of 1878.—Mr. L. Rose, of London, England Lime Juice Merchant, for an improved stopper for bottles for containing gases or gases combined with liquids such as aerated beverages.

No. 6 of 1878.—Mr. J. H. Martin, of Thornleigh, Upper Clapton, in the County of Middlesex, England, for improvements in the means or apparatus employed in husking and otherwise decorticating and polishing rice and other kinds of grain and seeds.

No. 7 of 1878.—Mr. G. Spencer, of 77, Cannon Street, in the City of London, and Kingdom of England, for improvements in vulcanized India Rubber Springs for use in buffer draw and bearing springs of Railway and Tramway Engines, Carriages and Wagons, which improved springs may be used for some other purposes.

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—LAND REVENUE AND SETTLEMENTS.

Calcutta, the 22nd February 1878.

No. 109.—The following Notification by the Chief Commissioner of Assam, dated the 31st January 1878, is hereby published for general information:—

In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act) the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to extend Act V (B. C.) of 1875 (the Bengal Survey Act) to the Districts of Sylhet and Goalpara.

COMMERCE AND TRADE.

The 22nd February 1878.

No. 7 of 1878.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

CHINA SEA.—YANG-TSE-KIANG.

Kiutoan Light-Vessel.

The Inspector General of Customs, Shanghai, has given notice that, on or about the 1st March 1878, a light-vessel painted red with the word "Kiutoan" in white letters on her sides, and a mast surmounted by an 8-feet black ball, will be moored in mid-channel to the north-east of Kiutoan light-house.

The light to be exhibited will be a fixed catoptric white light, elevated 35 feet above the sea level, and in clear weather should be visible from a distance of 11 miles.

The usual riding light, a small white light, will be exhibited from the forestay, 6 feet above the rail, to indicate the direction the vessel is riding.

During foggy weather a 10-cwt. fog-bell will be struck three double blows in each minute, the interval between the blows of each pair being 5 seconds, and between two successive pairs of blows, 15 seconds.

If the light-vessel be driven from her proper position and of no use as a guide to shipping, the fixed white light will not be exhibited, but in lieu thereof a fixed red light will be shown at each end of the vessel; the black ball also will be removed as soon as possible, and, till removed, will be surmounted by a red flag.

On the light-vessel being placed in position, the light at present exhibited from Kiutoan light-house will be discontinued.

A. DUNDAS TAYLOR, Comdr. (late I. N.),

Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;

CALCUTTA,

The 22nd February 1878.

By order,

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

This Notice will affect the following Admiralty Charts:—Yang-Tse-Kiang entrance, No. 1602; Hieshan islands to Yang-Tse-Kiang, No. 1199; Yang-Tse-Kiang to Nanking, No. 1480; Islands between Formosa and Japan, No. 2412; Hong-Kong to Liautung Gulf, No. 1262; also, Admiralty list of lights in South Africa, China, &c., 1877; and China Sea Directory, Vol. III, page 348.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

SURVEYS.

No. 102.—Extract from the Proceedings of the Government of India, in the Department of Revenue Agriculture, and Commerce, dated Calcutta, the 21st February 1878.

READ again—

Paragraph 8 (clause i) of the Resolution of the Government of India, Nos. 782—792, dated the 25th October 1875, constituting the Department of Indian Marine Surveys, in which it is directed that—"The Marine Survey Department shall be responsible for maintaining a sufficient stock of the various charts published by the authority of the Admiralty, and for supplying them to the different local Governments, public officers, or other persons in such manner as may hereafter be arranged."

Resolution of the Government of India, Nos. 26—31, dated the 11th January 1876, approving a proposal made by the Superintendent of Marine Surveys, that the duty of supplying Admiralty charts and sailing directions to local Governments and Administrations for the use of the local and mercantile marine, and other persons requiring them, should rest solely with the Marine Survey Department, and sanctioning a scheme for carrying this proposal into effect.

Read also—

The undermentioned correspondence with Her Majesty's Secretary of State for India on the subject of the supply of Admiralty charts to, and their issue by, the Marine Survey Department:—

Despatch to the Secretary of State, No. 1, dated the 14th January 1876.
 " from " " 12, " 6th April "
 " to " " 43, " 28th August "
 " from " " 16, " 29th March 1877.
 " to " " 41, " 27th September "
 " from " " 14, " 20th December "

RESOLUTION.—In modification of the orders cited in the preamble of this Resolution, the Governor General in Council is pleased to rule that Admiralty charts shall not in future ordinarily be sold to the public by the Marine Survey Department, and that the Superintendent of Marine Surveys, when applied to by persons wishing to purchase or seeking information in regard to charts, shall confine himself to furnishing information of the numbers of the charts required according to the Admiralty catalogue, referring intending purchasers to Messrs. Black and Murray, who are the established Agents in Calcutta for the sale of Admiralty charts, for the charts they require. Such charts may, however, be sold to the public by the Superintendent of Marine Surveys in the event of the stock maintained at the Agency being at any time exhausted, in which case he should at once bring the fact to the notice of the Hydrographer to the Admiralty.

A sufficient stock of all "Notices to Mariners" affecting Admiralty charts relating to Indian waters and published by the Government of India will be kept for sale to the public at the Office of the Superintendent of Marine Surveys. The number of these notices now printed should be increased accordingly, and those out of print and affecting Admiralty charts not yet corrected up to date by the Hydrographic Office should be reprinted.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Superintendent of Marine Surveys for information and guidance, and that it be published in the *Gazette of India*, for general information.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Fort William, the 19th February 1878.

No. 13J.—In modification of Home Department Notification No. 1635, dated 30th October 1877, extending the provisions of Act XV of 1877 (the Indian Limitation Act) to the Cantonment of Secunderabad, with effect from the 1st January 1878, the Governor General in Council is pleased to direct that the operation of the said Act in the Cantonment shall be postponed until the 1st April 1878.

POLITICAL.

The 20th February 1878.

No. 455P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. J. M. Allan as Consular Agent for Italy at Bassein.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Fort William, the 19th February 1878.

No. 1069.—Notification No. 886, dated 11th February 1878, published at page 87 of Part I of the *Gazette of India* of the 16th February 1878, appointing Mr. F. de H. Larpent to

officiate as Assistant to the Accountant General, Bombay, and Mr. C. J. Rivett-Carnac to officiate as Assistant to the Accountant General, Madras, is cancelled.

The 22nd February 1878.

No. 1132.—Mr. C. J. Rivett-Carnac is appointed to officiate, until further orders, as Assistant to the Deputy Accountant General, British Burmah.

No. 1134.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

SECTION 71 (PAGE 41).

Substitute the following for the 3rd example under this Section:—

The commission paid to a Thoogyee in British Burmah goes in part to pay expenses incident to his office. In calculating emoluments or average emoluments, for pension purposes, $2\frac{1}{2}$ per cent. on a Thoogyee's commission, when the average commission of the last five years of a Thoogyee's service exceeds Rs. 600 a year, is deducted, as representing the expenses of his office; and pension or gratuity is computed upon the remainder. No deduction is made if the average commission of a Thoogyee for the last five years of service does not exceed Rs. 600 a year; in such case the pension or gratuity is computed upon the total amount of such average commission.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 18th February 1878.

RETIREMENTS.

No. 153.—The under-mentioned Officer is permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 43 of the 16th January 1878:—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
1	Lieutenant-Colonel (Brevet Colonel) Charles Hopkins Byers.	Bengal Staff Corps.	£ s. d. 456 5 0	£ s. d. 531 7 0	£ s. d. ...	17th February 1878.	England.

The 21st February 1878.

APPOINTMENTS AND PROMOTIONS.

No. 154.—PUNJAB FRONTIER FORCE.—

His Excellency the Governor General in Council is pleased to appoint Major-General F. S. Roberts, C.B., V.C., Quartermaster General in India, to officiate as Commandant of the Punjab Frontier Force, *vice* Brigadier-General C. P. Keyes, C.B., proceeding on furlough.

The 22nd February 1878.

No. 155.—STAFF CORPS.—

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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major *The Hon'ble* James Hay Fraser, 20th February 1878.

No. 156.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Thomas Bernard Michell,—19th February 1878.

Captain Hippeley Cunliffe Marsh,—20th February 1878.

No. 157.—The under-mentioned Officers having completed 12 years' service, including 4 years in the Staff Corps, are promoted to the rank of Captain, from the dates specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant Edward Henry Bingham, Bengal Staff Corps,—13th February 1878.

Lieutenant James Butler, Bengal Staff Corps,—20th February 1878.

No. 158.—BREVET.—

The under-mentioned Officers of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the dates specified, under the operation of the Royal Warrant, dated 16th

January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel Jervis Harpur, Bombay Staff Corps.
 Lieutenant-Colonel Edmund L'Estrange, Bombay Staff Corps.
 Lieutenant-Colonel Lewis Matthew Davies, Bombay Staff Corps.
 Lieutenant-Colonel Charles Sheridan Blackwood Walton, Madras Staff Corps.

17th February 1878.

20th February 1878A

No. 159.—Lieutenant-Colonel Bendyshe Walton, C.I.E., Bengal Staff Corps, is promoted to the rank of Colonel by Brevet from the 1st October 1877, under the operation of the Royal Warrant of the 13th August 1877, clause f, paragraph 22, subject to Her Majesty's approval.

No. 160.—MEDICAL DEPARTMENT.—

Surgeon-Major T. B. Reid, Army Medical Department, to officiate with temporary rank as Deputy Surgeon-General, British Medical Service, Lucknow Circle, with effect from the date on which he may take up the duties of the office, *vice* Deputy Surgeon-General T. E. White, M.D., C.B., transferred to the Lahore Circle.

No. 161.—MILITARY ACCOUNTS DEPARTMENT.—

Lieutenant W. R. LeG. Anderson, Bombay Staff Corps, Wing Officer, 8th Regiment, Bombay Native Infantry, Aide-de-Camp to His Excellency the Governor of Bombay, to be an Assistant Military Accountant, on probation, with effect from the 13th February 1878, *vice* Captain M. A. Rowlandson, promoted.

No. 162.—ORDNANCE COMMISSARIAT DEPARTMENT.—

Captain C. Cowie, Royal Artillery, Commissary of Ordnance, 2nd Class, to be Commissary of Ordnance, 1st Class, *vice* Major C. Hunter, placed on the second list of the Department, on appointment as Superintendent of Military Supplies at the India Office, with effect from the 30th January 1878.

Captain S. Cargill, Royal Artillery, Commissary of Ordnance, 3rd Class, to be Commissary of Ordnance, 2nd Class, *vice* Captain C. Cowie.

Captain A. F. Fletcher, Royal Artillery, Assistant Superintendent, Foundry and Shell Factory at Cossipore, to be a Commissary of Ordnance, 3rd Class, with effect from the date on which he may take up the duties of the office, *vice* Captain S. Cargill.

No. 163.—PUNJAB FRONTIER FORCE—

4th Punjab Infantry.

Surgeon T. Robinson, M.B., Officiating Medical Officer, 2nd Sikh Infantry, to be Medical Officer, *vice* Surgeon-Major J. W. Johnston, M.D., transferred to another appointment.

No. 164.—NATIVE ARMY—

4th Goorkha Regiment.

Havildar Ramoo Thappa, to be Jemadar, *vice* Nain Sing Lama, invalided,—1st November 1877.

No. 165.—PUBLIC WORKS DEPARTMENT—

Quartermaster Sergeant H. T. Mudge, R.E., Supervisor, 2nd Grade, Military Works Branch, is promoted to the rank of Sub-Conductor, with effect from the 10th January 1877.

No. 166.—SUBORDINATE MEDICAL DEPARTMENT—

With reference to G. G. O. No. 116 of 1877, the following alterations of rank are made:—

Rank.	Name.	To rank from	In whose room.
Senior Apothecary	William Sinclair ...	Nov. 7, 1877	Senior Apothecary R. W. Beale, retired.
Apothecary	James Munrowd ...	Nov. 7, 1877	Apothecary W. Sinclair, promoted.
Apothecary	William Lowman ...	Nov. 30, 1877	Apothecary S. DeCruz, retired.

DISMISSALS AND REMOVALS.

No. 167.—First Class Assistant Apothecary William Reid Gray is dismissed from the service.

No. 168.—Third Class Hospital Assistant Ramput Dass, attached to the Police Hospital at Umballa, is dismissed the service.

No. 169.—The services of native medical pupil Mir Akbar Ali, No. 1165, admitted by G. G. O. No. 841 of 1876, are dispensed with, with effect from the 25th December 1877.

FURLOUGH AND LEAVE.

No. 170.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Major John Charles Campbell Daunt, V.C., Bengal Staff Corps, District Superintendent of Police, 1st Grade, Loharlugga, Bengal,—private affairs, for one year six months and twenty-three days, under Rule IX of the Regulations of 1868.

Captain (Brevet Major) Donald Christian Strachan Lindsay Carnegie, late 4th European Light Cavalry,—private affairs, for one year and thirteen days, under Rule IX of the Regulations of 1868.

Captain Vincent William Tregear, General List, Infantry, Wing Commander, 41st (The Gwalior) Regiment of Native Infantry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868, with effect from the 13th February 1878, the date of his departure from Bombay, per *Euphrates*.

Captain Celadon Charles Brownlow, Bengal Staff Corps, Wing Commander, 1st Sikh Infantry, Punjab Frontier Force,—private affairs, for one year five months and thirteen days, under Rule IX of the Regulations of 1868.

Lieutenant St. John Faneourt Michell, Bengal Staff Corps, Squadron Officer, 16th Bengal Cavalry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

No. 171.—Lieutenant-Colonel (Brevet Colonel) Benjamin Parrott, Bengal Staff Corps, Superintendent, Reserve Remount Depot, Hapur, is allowed leave of absence in India for six months on private affairs, under Rule XXV of the Regulations of 1868, with effect from the 6th March 1878.

No. 172.—The following extract from list No. 4, dated the 25th January 1878, received from the India Office, is published for general information:—

Permitted to return.

Colonel C. J. S. Gough, C.B., V.C.—Cavalry.
Captain H. Y. Murray—Cavalry.
Lieutenant-Colonel F. M. Armstrong—Staff Corps.
Sub-Conductor A. Freeman—Public Works Department.
Captain J. L. N. Willis—Staff Corps.
Lieutenant-Colonel W. S. Young—Staff Corps.
Surgeon J. H. Newman.
Major L. Macdonald—Staff Corps.

Granted extensions of leave.

Major O. I. Chalmers, Staff Corps, 6 months, medical certificate.
Lieutenant-Colonel A. Seagrim, Staff Corps, 4 months, private affairs.
Captain E. G. Newnham, Infantry, 5 months, medical certificate.
Captain H. Y. Murray, Cavalry, 12 days, private affairs.
Major R. Morris, Cavalry, 6 months, medical certificate.
Colonel H. Hyde, R.E., 16 days, private affairs.
Major L. Blathwayt, Staff Corps, 6 months, medical certificate.
Colonel C. T. Stewart, R.E., 6 months, medical certificate.

No. 173.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) A. G. Forsyth, Bengal Staff Corps, Assistant Adjutant General,—Bombay, 13th February 1878.

Major C. N. Judge, Royal Engineers, Executive Engineer, 1st Grade, Military Works, Public Works Department,—Fort William, 16th February 1878.

Lieutenant H. S. F. Haynes, Royal Engineers, Assistant Engineer, 1st Grade, Indus Valley Railway, Public Works Department,—Bombay, 13th February 1878.

Conductor B. Morley, Ordnance Commissariat Department,—Bombay, 14th February 1878.
Sub-Conductor J. Ventham, Assistant Overseer, Small Arm Ammunition Factory,—Bombay, 14th February 1878.

No. 174.—REPORTS OF DEPARTURE—

Major (Brevet Lieut.-Colonel) W. H. Mackesy, Bengal Staff Corps, G. G. O. No. 1096 of 1877,—*Macedonia*, 14th January 1878, from Bombay.

Captain J. Hay, Bengal Staff Corps, G. G. O. No. 1096 of 1877,—*Macedonia*, 14th January 1878, from Bombay.

Captain W. J. Heaviside, Royal Engineers, G. G. O. No. 1040 of 1877,—*Thibet*, 14th January 1878, from Bombay.

Captain J. H. C. G. Lassalle, General List, Infantry, G. G. O. No. 976 of 1877,—*Olympia*, 16th December 1877, from Bombay.

Lieutenant A. P. Thornton, Bengal Staff Corps, G. G. O. No. 56 of 1878,—*Thibet*, 14th January 1878, from Bombay.

No. 175.—REGULATIONS—

Under instructions from Her Majesty's Government, the Right Hon'ble the Governor General in Council is pleased to publish the following rules

regarding advances of pay to Officers under the furlough rules of 1868 and 1875:—

Officers proceeding on furlough to Europe may if they desire it, receive an advance equivalent to three months' furlough pay.

Officers returning from furlough will similarly be granted advances of pay at the following rates, on obtaining permission to return:—

For a Subaltern ...	£ 65
For a Captain ...	£ 100
For a Field Officer ...	£ 150

Recovery of the advances made in England to be effected in India by five equal monthly instalments at the rate of exchange fixed for the year.

GOOD CONDUCT REWARDS.

No. 176.—In modification of G. G. O. No. 629, dated 25th June 1868, paragraph 2, it is hereby notified that any unclaimed arrears of good conduct pay to soldiers of the British Army in India will be recognized and paid only for the period of one year from the date of claim, and arrears for all periods in excess of one year will be forfeited.

2. This regulation is intended to bring the practice in India into conformity with the procedure of the War Office in like cases.

HONORS AND REWARDS.

No. 177.—GOOD SERVICE PENSIONS—

It is hereby announced that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer good service pensions on the under-mentioned Officers, with effect from the dates specified:—

Colonel JOHN LOUDON, Madras Staff Corps.

DATES OF COMMISSIONS.

Ensign ...	21st August 1840.
Lieutenant ...	20th Sept. 1842.
Brevet Captain ...	21st August 1855.
Captain ...	27th June 1857.
Major ...	18th Feb. 1861.
Lieutenant-Colonel ...	21st August 1866.
Brevet Colonel ...	21st August 1871.

APPOINTMENTS.

Quartermaster and Interpreter, 20th Regiment, Native Infantry ...	18th March 1845.
Sub-Assistant Commissary General ...	12th May 1847.
Acting Deputy Assistant Commissary General ...	29th May 1849.
Deputy Assistant Commissary General ...	31st March 1850.
Acting Assistant Commissary General ...	15th Nov. 1854.
Assistant Commissary General ...	23rd Feb. 1855.
Acting Deputy Commissary General ...	1st Feb. 1866.
Deputy Commissary General ...	13th July 1866.
Acting Commissary General ...	7th May 1867.
Commissary General ...	18th Feb. 1873.

From the 30th June 1877, in room of Surgeon-General E. G. Balfour, retired.

WAR SERVICES.

Served in the Southern Mahratta country, 1844-45, and was present at Samanghur, Buddeghur, Punallaghury, Rangner, Seeverpore, Munohur, Munsintosh and operations at the Ravi Ghaut.

Colonel (Brigadier-General) HUGH HEEFKE O'CONNELL, Madras Staff Corps.

DATES OF COMMISSIONS.

Ensign	...	...	30th August	1840.
Lieutenant	...	...	15th August	1842.
Captain	...	...	20th October	1853.
Brevet Major	...	...	18th Feb.	1861.
Major	...	...	23rd March	1861.
Lieutenant-Colonel	...	...	30th August	1866.
Brevet Colonel	...	...	30th August	1871.

APPOINTMENTS.

Acting Adjutant, 15th Native Infantry	...	4th August	1851.
Adjutant, 15th Native Infantry	...	15th August	1851.
Assistant Quartermaster General, Pegu Division	...	27th October	1857.
Assistant Quartermaster General, Nagpore	...	6th Dec.	1861.
Wing Officer and Officiating 2nd-in-Command and Wing Officer, 39th Native Infantry	...	1st Nov.	1865.
2nd-in-Command and Wing Officer, 39th Native Infantry	...	8th March	1866.
2nd-in-Command and Wing Officer, 15th Native Infantry	...	16th April	1866.
Officiating Commandant, 15th Native Infantry	...	10th January	1868.
Employed in the revision of the General Regulations of the Army	...	27th June	1868.
Officiating Deputy Adjutant General	...	1st Feb.	1870.
Officiating Quartermaster General	...	30th April	1872.
Deputy Quartermaster General	...	7th January	1873.
Quartermaster General	...	6th Nov.	1876.

From the 18th September 1877, in room of Colonel E. F. Burton, Madras Staff Corps, succeeded to the Colonel's allowance.

HONORARY DISTINCTIONS.

No. 178.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 364, dated the 31st December 1877, are published for general information:—

1. I have received and considered in Council your Military letter No. 282, dated 25th October 1877, forwarding applications from the officers commanding batteries and regiments of the Hyderabad Contingent for permission to bear on their colors and appointments the words "Central India" in consideration of their services in the campaign of 1857-58.
2. My Political despatch of 17th October 1866, No. 78, informed you that Her Majesty's Government willingly sanctioned the grant of a similar distinction to the 3rd and 5th Regiments of Infantry of the Contingent, on the presumption that it would be gratifying to His Highness the Nizam, as well as to the officers and men of the regiments. On the same presumption the corps and batteries of the Contingent named in the margin may be permitted to bear the words "Central India" on their colors and appointments.

No. 1 Battery.	same presumption the corps
" 2 "	and batteries of the Contingent
" 4 "	named in the margin may be
1st Cavalry.	permitted to bear the words
3rd "	"Central India" on their colors
4th "	and appointments.

ORDNANCE.

No. 179.—STORES,—

Axletree seats complete with backs, stirrups, &c., having been authorized for Batteries of Royal Horse Artillery in India equipped with 9-Pounder Muzzle Loading Rifled Guns, the note attached to clause § 3026, List of changes in war matériel published in G. G. O. No. 634 of 1877 is cancelled.

No. 180.—In G. G. O. No. 1128 of 1877, opposite "Bayonets—Common, with locking rings (converted)," for "Rs. 1-8-0 each," read *Rs. 1-10-0 each*, and opposite "Elevating—Parts of Slides," for "Rs. 0-10-6 each," read *Rs. 0-2-6 each*.

No. 181.—The following modified paragraph is to be substituted for paragraph 3 of G. G. O. No. 53 of 1874, and with effect from this date:—

3. Recoveries from troops for stores issued, on payment, on account of repair, loss or damage to arms, &c., will be made according to the Woolwich vocabulary rates, latest edition; but for local stores the actual cost will be recovered, provided it does not exceed Woolwich rates.

RETIREMENTS.

No. 182.—Captain John Robert Rice Coombs, Invalid Pension Establishment, is permitted to retire from the service on the half pay pension of his rank, from the 25th February 1878.

TRANSFER OF OFFICERS.

No. 183.—The services of Captain J. R. Watson, Bombay Staff Corps, Wing Officer, 16th Regiment, Bombay Native Infantry, are placed temporarily at the disposal of the Foreign Department.

No. 184.—The services of Lieutenant G. K. Scott-Moncrieff, Royal Engineers, are placed at the disposal of the Public Works Department, with effect from the 15th February 1878.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd February 1878.

Statement of Deposits on account of Estates from 26th January to 22nd February 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
BRITISH MILITARY SERVICE. Charles Frederick Malet (a)	Captain	1-8th Foot	22nd Nov. 1877	No Will found	Rs. A. P. 1,000 15 10		
INDIAN MILITARY SERVICE. Alexander Fackington Tomkyns (b).	Surgeon-Major.	Bengal Medical Establishment.	7th Nov. 1877	Intestate	5,170 13 6		

(a).—Next-of-kin—Father A. A. Malet, Esq.—Instow, North Devon—England.
(b).—Widow—Mrs. Amelia Tomkyns—The Chestnuts—Richmond—Surrey.
Children—Jessie, Clara.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 22nd February 1878.

APPOINTMENTS AND PROMOTIONS.

No. 7.—Mr. J. Faithfull alias J. Money, 2nd Class Engineer, to act as 2nd Class Engineer of the Indian Government Ship *Amberwitch* during Mr. Doraljee Rustomjee's absence on privilege leave.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 19th February 1878.

No. 79.—ERRATUM.—In Public Works Department Notification No. 432, dated 3rd October 1877, after the words "Babu Soshee Bhosun Bose, Punjab" read "Accountant, 3rd Grade, temporary rank."

No. 80.—Major A. J. Filgate, R.E., Deputy Accountant General, Public Works Department, is, on return from furlough, granted subsidiary leave from the 24th to the 28th January inclusive. Major Filgate joined his appointment on the forenoon of the 29th January 1878.

The 20th February 1878.

No. 81.—Captain G. F. O. Boughey, R.E., Executive Engineer, 2nd Grade, temporary Deputy Consulting Engineer to Government for Guar-

anteed Railways, Lucknow, is transferred to the Central System of State Railways to act as Assistant Director during the absence on leave of Mr. W. Harvey, or until further orders.

The 21st February 1878.

No. 83.—ERRATUM.—In Public Works Department Notification No. 50, dated 31st January 1878, for "Mr. J. E. Hilton to Executive Engineer, 4th Grade, temporary," read "Mr. J. E. Hilton to Executive Engineer, 4th Grade, permanent."

The 22nd February 1878.

No. 84.—Mr. W. R. Butterfield is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to Hyderabad.

No. 85.—T. Bapirazoo, Accountant, 4th Grade, Hyderabad, is transferred to the Dhond and Mamad State Railway.

No. 86.—Mr. H. T. Geoghegan, Superintending Engineer, 3rd Grade, temporary rank, is transferred from the Indus Valley State Railway to the Punjab Northern State Railway.

TELEGRAPH.

The 21st February 1878.

No. 82.—Mr. F. Biallo-Blotzky, Assistant Superintendent, 1st Grade, ceased to belong to the Telegraph Department on the 13th January 1877.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o. 9. } CALCUTTA, SATURDAY, MARCH 2, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 9.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

CORRIGENDUM.

In the Transfer of Property Bill, No. II, published in the *Gazette of India* of the 16th and 23rd ultimo—

in section 84, last line but four, for "that clause," read "this section."

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 1st March 1878.

No. 242.—APPOINTMENT.—Mr. T. C. Mitchell, C.S., Supernumerary Assistant Commissioner in

British Burma, to be Assistant Commissioner of the 4th Grade, *vice* Mr. Lewis Gordon, transferred to the Central Provinces.

No. 246.—Mr. A. Kensington, of Her Majesty's Bengal Civil Service, reported to the Government of the Punjab his arrival at Lahore on the 11th ultimo.

No. 248.—The Hon'ble E. G. Birch, a Judge of the High Court of Judicature at Fort William in Bengal, availed himself on the 16th ultimo of the furlough granted to him by Home Department Notification No. 1010, dated the 21st December last.

The Hon'ble E. G. Birch reported his departure from India per steamer *Japan* which was left by the Pilot at sea on the 18th ultimo.

No. 249.—The Hon'ble H. T. Prinsep took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the afternoon of the 16th ultimo.

ECCLESIASTICAL.

The 28th February 1878.

No. 87.—The Governor General in Council is pleased to direct the publication for general information of the following Letters Patent erecting the Bishoprick of Lahore and appointing the Right Reverend Thomas Valpy French, D.D., to be Bishop of Lahore:—

Victoria by the Grace of God of the United Kingdom of Great Britain and Ireland Queen Defender of the Faith Empress of India **To all to whom** these presents shall come Greeting **Whereas** His late Majesty King George the Third Our Royal Grandfather did by Letters Patent under the Great Seal of Our United Kingdom of Great Britain and Ireland bearing date the second day of May in the fifty-fourth year of His Reign erect found and constitute our Territories then under the Government of the East India Company to be a Bishop's See and to be called from thenceforth the Bishoprick of Calcutta and did by his same Letters Patent give and grant to Thomas Fanshawe Middleton the first Bishop of Calcutta and his successors full power and authority to perform all the functions peculiar and appropriate to the office of a Bishop within the limits of the said See and did give and grant to the aforesaid Bishop and his successors certain jurisdiction powers and authorities for the performance of his and their spiritual functions subject to certain limitations and reservations as on reference to the said Letters Patent will more fully appear **And whereas** His late Majesty King George the Fourth Our Royal Uncle by Letters Patent under the Great Seal of Our United Kingdom of Great Britain and Ireland bearing date the twenty-seventh day of May in the fourth year of His Reign did ordain and declare his Royal Will and Pleasure that from thenceforth the whole of his territories within the limits of the charter of the United Company of Merchants in England trading to the East Indies should be and constitute the See and Diocese of Calcutta and did by the same Letters Patent give and grant to the then Bishop of Calcutta and his successors all and singular rights duties powers authorities functions and jurisdictions in and over all the said Territories which he and they might lawfully exercise in and over the territories under the Government of the said United Company by virtue of the said hereinbefore recited Letters Patent of the second day of May in the fifty-fourth year of the Reign of his said late Majesty King George the Third subject always to the several limitations reservations and provisions therein mentioned and referred to **And whereas** His late Majesty King William the Fourth Our Royal Uncle did by his Letters Patent under the Great Seal of Our United Kingdom of Great Britain and Ireland bearing date the thirteenth day of June in the fifth year of his reign erect found make and constitute our Territories in the East Indies then within the limits of the Presidency of Madras theretofore forming part of the Diocese of Calcutta and Our Territories within the Island of Ceylon to be a Bishop's See and to be called thenceforth the Bishoprick of Madras and did thereby nominate and appoint Daniel Corrie Doctor of Laws to be Bishop of the said See of Madras and did will and ordain that the said Bishop of the said See of Madras and his successors should be subject and subordinate to the See of Calcutta and to the Bishop thereof for the time being **And whereas** His late Majesty our said Royal Uncle King William the Fourth did by Letters Patent under the Great Seal of the United Kingdom of Great Britain and Ireland bearing date the first day of October in the seventh year of his reign erect found ordain make and constitute Our Territories in the East Indies then within the limits of the Presidency of Bombay theretofore within the Diocese of Calcutta to be a Bishop's See and to be called thenceforth the Bishoprick of Bombay and did thereby nominate and appoint Thomas Carr Doctor in Divinity to be Bishop of the said See of Bombay and did thereby will and ordain that the said Bishop of the said See of Bombay and his successors should be subject and subordinate to the said See of Calcutta and to the Bishop thereof for the time being **And whereas** since the erection and foundation of the said Bishopricks of Madras and Bombay our territories in the East Indies have been largely increased by conquest cession and otherwise and by reason thereof there is not now sufficient provision for the maintenance and support of a Church Establishment in divers parts of our said Territories **And whereas** it has been represented to us that the Clergy and Laity of the Communion of the Church of England there residing are exposed in matters spiritual and ecclesiastical to grave detriment and inconvenience and that the

evils aforesaid might be remedied by the erection of a Bishop's See in those parts or portions of Our Territories in the East Indies known as the Provinces of the Punjab and Sindh **And whereas** we having taken the premises into Our Royal consideration are persuaded that by erecting a Bishoprick as aforesaid we shall under the blessing of Almighty God greatly advance the well being of Our Subjects in Communion with the Church of England within the said parts of Our said Territories in India **Now know ye** that it is Our Royal Will and Pleasure to and that we do by these presents erect found ordain and constitute all those parts or portions of Our said territories known or called by the names of the Provinces of the Punjab and of Sindh respectively to be a Bishop's See or Diocese and to be called from henceforth the **Bishoprick of Lahore** saving nevertheless to us and our successors the power of altering from time to time the limits of the said Diocese and the jurisdiction of the Bishops thereof and to the end that this our intention may be carried into due effect we having great confidence in the learning morals probity and prudence of Our trusty and well beloved **Thomas Valpy French** Doctor in Divinity do by these presents nominate constitute and appoint him to be the **Bishop** of the said See of **Lahore** and do order and ordain that he shall henceforth be called by the name style and title of Bishop of Lahore **And we do by** these presents give and grant to the said Thomas Valpy French and his successors Bishops of Lahore full power and authority to confer the Orders of Deacon and Priest to confirm those that are baptized and come to the years of discretion and to do and perform all the other functions peculiar and appropriate to the Office of a Bishop such Bishop and his successors having been first ordained and consecrated according to the form prescribed by the Liturgy of the Church of England and also by himself or themselves or by his or their commissaries to be by him or them constituted and appointed to exercise Spiritual Jurisdiction in and throughout the said See and Diocese of Lahore **And we do hereby grant and declare** that the said Bishop of Lahore and his successors may found and constitute one or more (but not exceeding two) Archdeacons within the said Diocese of Lahore and may appoint one or more (as the case may require) fit and proper persons being a Chaplain or Chaplains on one of our Ecclesiastical Establishments in India of not less than two years' standing to be Archdeacon or Archdeacons of the said Archdeaconry or Archdeacons **Provided always** that such Archdeacon or Archdeacons shall exercise such jurisdiction only as shall lawfully be committed to him or them by the said Bishop or his Successors and the said Bishop and his Successors may also from time to time nominate and appoint a fit and proper person to be Registrar of the said Diocese of Lahore **Moreover** we will and grant by these presents that the said Bishop be a body corporate And we do ordain make and constitute him to be a perpetual corporation and to have perpetual succession and that he and his successors be for ever hereafter known by the name of Bishop of Lahore and that he and his successors by the name aforesaid shall be able and capable in the law and have full power to purchase have take hold and enjoy such manors messuages lands rents tenements annuities and hereditaments of what nature or kind soever in fee and in perpetuity or for term of life or years and also all manner of goods chattels and things personal whatsoever and that the said Bishop and his successors by and under the name or title aforesaid may prosecute claim plead and be impleaded defend and be defended answer and be answered in all manner of Courts of us and Our successors and elsewhere in and upon all and singular Causes Actions Suits Writs and demands as well spiritual as temporal and in all other things causes and matters whatsoever and that he and his successors shall and may for ever hereafter have and use a corporate seal and that the said seal from time to time at his and their will and pleasure may break change alter or make new as to him or them shall seem expedient **Moreover** We will and ordain by these presents that the said Bishop of the said See of Lahore and his successors shall be subject and subordinate to the See of Calcutta and to the Bishop thereof for the time being in the same manner as any Bishop of any See within the Province of Canterbury in Our realm of England is under the authority of the Archiepiscopal See of Canterbury and the Archbishop thereof **And to the end** that all the matters and things aforesaid may have their due effect we do hereby signify to the most reverend Father in God Archibald Campbell Lord

Archbishop of Canterbury Primate of all England and Metropolitan that we have erected and founded the aforesaid Episcopal See of Lahore and have named and preferred our beloved Thomas Valpy French to the said Bishoprick and have appointed him the Bishop and ordinary Pastor thereof requiring and by the faith and love whereby he is bound to us commanding him the said Archbishop to consecrate the aforesaid Thomas Valpy French Bishop of Lahore in manner accustomed and diligently to do and perform all other things appertaining to his office in this behalf with effect **And** further to the end that all the other things aforesaid may be firmly holden and done we will and grant to the aforesaid Thomas Valpy French that he shall have our Letters Patent under Our Great Seal of Our United Kingdom of Great Britain and Ireland duly made and sealed **In witness** whereof we have caused these Our Letters to be made Patent **Witness** ourself at Westminster the eighteenth day of December in the forty-first year of Our Reign.

By Warrant under the Queen's Sign Manual,
C. ROMILLY.

No. 88.—The Right Reverend Thomas Valpy French, D.D., Bishop of Lahore, arrived in Bombay on the 7th instant.

J. O'KINEALY,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—Forests.

No. 274F.—Mr. A. Stewart, Sub-Assistant Conservator of Forests, Berar, is appointed to officiate as an Assistant Conservator of Forests of the 3rd Grade with effect from the 26th January 1878.

COMMERCE AND TRADE.

No. 8 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS. BAY OF BENGAL.—BRITISH BURMA.—BASSEIN RIVER. Burgess Rock off Hinghie Island.

With reference to Notice to Mariners, No. 8, dated 16th June 1877, issued by this Department, further information regarding the rock situated in mid-channel abreast of the north-east point of Hinghie island, states that a second class iron buoy, painted *white* and *black* vertically, has been laid 10 yards N. N. E. of the rock, now called *Burgess rock*, over which there is a depth of 17 feet at low-water springs, on the following bearings :—

Collier's house at N. E. end of Hinghie	...	N. W. $\frac{1}{4}$ N., distant one mile.
Stony point (north side of river)	...	N. E. $\frac{1}{4}$ N., 6 $\frac{1}{2}$ miles.
Ward point (south side of river)	...	E. by N. $\frac{1}{4}$ N. (northerly), 2 $\frac{1}{2}$ miles.

It is also reported that the sand to the east of the Wolf rock, situated on the east side of Hinghie island, has extended a quarter of a mile to the eastward.

[Bearings are Magnetic. Variation 2° 45' Easterly in 1878.]

A. DUNDAS TAYLOR, Comdr. (late I. N.),
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT;
CALCUTTA,
The 1st March 1878.

By order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice affects the following. Admiralty Charts :—Rangoon and Bassein or Negrais rivers, No. 834; Prepara North Channel, No. 152; Coronge island to White point, No. 823; Bay of Bengal, Eastern Sheet, No. 70 b; and Taylor's Sailing Directory, Vol. I, page 496.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

SALT.

The 28th February 1878.

No. 49.—In modification of the orders contained in Notification No. 257, dated the 6th October 1876, the Governor General in Council is pleased to reduce the price of Sambhar salt supplied for railway consignments from 8 annas to 5 $\frac{1}{2}$ annas per maund with an additional charge of half an anna per maund for weighing, filling into bags and loading on the railway waggons.

This Notification will take effect on and after the 1st March 1878.

SURVEYS.

The 28th February 1878.

No. 122.—The following promotions are made in the Survey Department with effect from the 1st January 1878 :—

Major F. Coddington, S.C., Deputy Superintendent of the 3rd Grade, to officiate in the 2nd Grade.

Major W. H. Wilkins, S.C.
Captain E. W. Samuells, S.C.
" J. E. Sandeman, S.C.
" J. Waterhouse, S.C.

Assistant Superintendents of the 1st Grade, to officiate as Deputy Superintendents in the 3rd Grade.

Mr. W. H. Cole, M.A.
Mr. H. B. Talbot.
Captain J. R. Wilmer, S.C.
" H. S. Cowan, S.C.
" E. H. Steel, S.C.
" H. S. Hutchinson, S.C.

Assistant Superintendents of the 2nd Grade, to officiate in the 1st Grade of Asst. Superintendents.

Captain R. Beavan, S.C.
Lieutenant R. G. Woodthorpe, R.E.
Mr. G. H. Cooke.
Captain A. J. C. Scott, S.C.
Lieutenant J. R. Hobday, S.C.

Assistant Superintendents of the 3rd Grade, to officiate in the 2nd Grade of Assistant Superintendents.

No. 123.—The following officers of the Survey Department will continue to officiate in the grades noted opposite their names until further orders :—

Major W. M. Campbell, R.E., Deputy Superintendent of the 2nd Grade.

Captain R. J. Riddell, R.E., Deputy Superintendent of the 2nd Grade.

Major W. F. Badgley, S.C., Deputy Superintendent of the 3rd Grade.

Captain A. Baird, R.E., Assistant Superintendent of the 1st Grade.

Mr. J. McGill, Assistant Superintendent of the 1st Grade.

Lieutenant H. J. Harman, R.E., Assistant Superintendent of the 2nd Grade.

Mr. E. C. Ryall, Assistant Superintendent of the 2nd Grade.

Lieutenant St. G. C. Gore, R.E., Assistant Superintendent of the 2nd Grade.

No. 124.—The following reversions in the Survey Department have taken place with effect from the 1st January 1878 :—

Major H. R. Thuillier, R.E., Officiating Deputy Superintendent of the 1st Grade, reverted to the 2nd Grade of Deputy Superintendents.

Captain W. M. Rogers, R.E., Officiating Deputy Superintendent of the 2nd Grade, reverted to his appointment as Assistant Superintendent of the 1st Grade.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Fort William, the 22nd February 1878.

No. 473P.—With reference to Notification No. 1980P., dated 14th August 1877, Mr. W. G. Hall, Consul for the Austro-Hungarian Empire at Bombay, resumed charge of his office on the 9th February 1878.

The 26th February 1878.

No. 495P.—With reference to Notification No. 2 D. C. P., dated 1st January 1877, it is hereby notified that Her Majesty the Queen and Empress of India has signified her pleasure that the salute of 101 guns shall be reserved for the contingency of the personal presence of the Sovereign in India, and that on all other occasions, such as anniversaries and the like, which it is customary to celebrate by a Royal salute, the salute shall be 31 guns.

GENERAL.

The 26th February 1878.

No. 581G.—Pending the arrival of Lieutenant Temple, Captain J. R. Watson, Wing Officer, 16th Regiment, Bombay Native Infantry, is appointed to officiate temporarily as Political Assistant, 2nd Class, and Cantonment Magistrate of Nasirabad, with effect from the date of receiving charge.

The 28th February 1878.

No. 607G.—Lieutenant A. C. Talbot, Political Assistant, 3rd Class, is appointed to officiate as Political Assistant, 1st Class, and is posted to Rajpootana as 1st Assistant to the Agent to the Governor General in Rajpootana, with effect from the date of assuming charge, *vice* Captain Martelli.

From the date on which Lieutenant Talbot assumes charge of the above office, Captain N. C. Martelli, Officiating Political Assistant, 1st Class, and 1st Assistant to the Agent to the Governor General in Rajpootana, is appointed to officiate as Political Assistant, 2nd Class, and is posted to Rajpootana as Assistant to the Agent to the Governor General.

Shaikh Hissam-ud-din, Officiating Political Assistant, 2nd Class, and Assistant Cantonment Magistrate, Secunderabad, reverts to his grade of Political Assistant, 3rd Class.

Captain E. A. Fraser, Officiating Political Assistant, 2nd Class, who reverts to grade of Political Assistant, 3rd Class, substantive *pro tempore* from 14th December 1877, is appointed to officiate as Assistant to the Resident and Assistant to the General Superintendent of operations for the suppression of Thuggee and Dacoity in Hyderabad, with effect from the date of assuming charge, *vice* Lieutenant Talbot.

The 1st March 1878.

No. 619G.—APPOINTMENT.—Mr. A. H. T. Martindale, Junior Attaché, Foreign Department, is appointed to be Senior Attaché, Foreign Department, with effect from the afternoon of the 25th February 1878, *vice* Lieutenant Temple.

Lieutenant H. L. Ramsay, Officiating Political Assistant, 3rd Class, and Officiating Assistant to the Agent to the Governor General for Rajpootana, is appointed Junior Attaché, Foreign Department, with effect from the date of assuming charge, *vice* Mr. Martindale.

No. 621G.—PROMOTIONS.—The following temporary promotions are made in the Mysore Commission, with effect from the date of assuming charge, consequent on the departure to Europe

on furlough of Lieutenant-Colonel H. E. Mottet. Deputy Commissioner, 3rd Class:—

Lieutenant-Colonel A. W. C. Lindsay, Deputy Commissioner, 4th Class, to officiate as Deputy Commissioner, 3rd Class.

Mr. W. J. Cunningham, Special Assistant Commissioner, to officiate as Deputy Commissioner, 4th Class.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Port William, the 22nd February 1878.

No. 1133.—The following letter is published for general information:—

From—The Secretary to the Government of India, Financial Department,
To—The Secretary to the Government of the Punjab.

SIR,—IN pursuance of the policy announced by the Hon'ble Sir John Strachey in his Financial Statement to the Legislative Council of His Excellency the Viceroy on the 15th March 1877, the Governor General in Council has had under consideration the extension of the financial responsibilities and independence of the Government of the Punjab, and the following arrangements have been accepted by His Honor the Lieutenant-Governor with effect from the beginning of the current year 1877-78 to the end of the year 1879-80.

2. The *Excise* Revenue of the Punjab has been as follows:—

Years.	Gross Revenue. Rs.	Expenditure. Rs.	Refunds. Rs.	Net Revenue. Rs.
1871-72 ...	8,97,000	61,000	1,000	8,35,000
1872-73 ...	8,76,000	61,000	1,000	8,14,000
1873-74 ...	8,82,000	60,000	1,000	8,21,000
1874-75 ...	9,77,000	60,000	6,000	9,11,000
1875-76 ...	9,55,000	58,000	2,000	8,95,000
1876-77 ...	10,39,000	58,000	2,000	9,79,000
1877-78 Regular Estimate	10,68,000	58,000	5,000	10,05,000
1878-79 Estimate	10,68,000	58,000	2,000	10,08,000

The Governor General in Council has assigned this Revenue to the Local Government on condition that the Local Government guarantees to the Imperial Treasury the following net sums:—

Years.	Rs.
1877-78 ...	9,70,000
1878-79 ...	9,90,000
1879-80 ...	10,10,000

The Expenditure may be *pro formâ* reckoned at Rs. 58,000, and the Refunds at Rs. 2,000 a year.

3. *Assessment Taxes.*—The Lieutenant-Governor has very roughly estimated the produce of the new License Tax at Rs. 9,00,000, and the additional Land Cess may be set down at Rs. 1,25,000. The Governor General has assigned these two sources of Revenue, in 1878-79 and 1879-80, to the Government of the Punjab for a net sum of Rs. 12,00,000, or for any less net sum which may be actually collected.

4. The Revenue from *Stamps* has been as follows:—

Years.	Gross Revenue. Rs.	Expenditure. Rs.	Refunds. Rs.	Net Revenue. Rs.
1871-72 ...	24,12,000	86,000	18,000	23,08,000
1872-73 ...	23,23,000	25,000	14,000	22,84,000
1873-74 ...	23,38,000	33,000	14,000	22,91,000
1874-75 ...	24,04,000	58,000	21,000	23,25,000
1875-76 ...	24,73,000	69,000	17,000	23,87,000
1876-77 ...	24,56,000	65,000	16,000	23,75,000
1877-78 Regular Estimate	26,71,000	71,000	15,000	25,85,000
1878-79 Estimate	26,71,000	71,000	18,000	25,82,000

The Governor General in Council has only asked for the following net sums:—

Years.	Rs.
1877-78 ...	23,95,000
1878-79 ...	24,15,000
1879-80 ...	24,35,000

The Expenditure may be *pro formâ* reckoned at Rs. 72,000 a year, and Refunds at Rs. 18,000.

5. The imperial share of the Revenue recorded under *Law and Justice* has been as follows:—

Years.	Gross Revenue. Rs.	Refunds. Rs.	Net Revenue. Rs.
1871-72 ...	4,53,000	32,000	4,21,000
1872-73 ...	4,09,000	29,000	3,80,000
1873-74 ...	4,37,000	31,000	4,06,000
1874-75 ...	4,65,000	36,000	4,29,000
1875-76 ...	4,41,000	36,000	4,05,000
1876-77 ...	4,12,000	35,000	3,77,000
1877-78 Regular Estimate	4,00,000	31,000	3,69,000
1878-79 Estimate	4,00,000	36,000	3,64,000

The Government of India will make over this Net Revenue for the following sums:—

Years.	Rs.
1877-78 ...	3,80,000
1878-79 ...	3,80,000
1879-80 ...	3,80,000

Refunds may be *pro formâ* reckoned at Rs. 35,000.

6. In making its arrangements with other Governments, the Government of India has reserved for the Imperial Treasury half of the Net Revenue from *Excise*, *Stamps*, and *Law and Justice*, which may accrue in excess of the amounts fixed by the contract with each Government, undertaking, on its part, to make good half the deficit below this amount. The same arrangement will hold good with the Government of the Punjab.

The Net Revenue from these three sources is assumed in this despatch as follows:—

	1877-78. Rs.	1878-79. Rs.	1879-80. Rs.
<i>Excise</i> ...	9,70,000	9,90,000	10,10,000
<i>Stamps</i> ...	23,95,000	24,15,000	24,35,000
<i>Law and Justice</i> ...	3,80,000	3,80,000	3,80,000
<i>Total</i> ...	37,45,000	37,85,000	38,25,000

If the total Net Revenue under these three Heads, in any year, exceeds the amount thus fixed for the year, half the surplus must be paid to the Imperial Treasury: if it falls below that amount, half the deficit may be debited to the Imperial Government.

7. For example, the Net Revenue from these sources in 1877-78 and 1878-79 is already estimated as follows:—

	1877-78. Rs.	1878-79. Rs.
<i>Excise</i> ...	10,05,000	10,08,000
<i>Stamps</i> ...	25,85,000	25,82,000
<i>Law and Justice</i> ...	3,69,000	3,64,000
<i>Total</i> ...	39,59,000	39,54,000

being in excess of the contract amounts by Rs. 2,14,000 and Rs. 1,69,000, of which Rs. 1,07,000 and Rs. 84,500 will be appropriated, upon the Estimates, in reduction of the Imperial assignment.

8. The following are the statistics of the *Miscellaneous* Revenue excluding *Gain by Exchange*, *Premium on Bills*, and *Unclaimed Bills of Exchange*:—

Years.	Gross Revenue. Rs.	Refunds. Rs.	Net Revenue. Rs.
1871-72 ...	74,000	5,000	69,000
1872-73 ...	55,000	6,000	49,000
1873-74 ...	1,13,000	13,000	1,00,000
1874-75 ...	1,06,000	6,000	1,00,000
1875-76 ...	82,000	13,000	69,000
1876-77 ...	62,000	1,000	61,000
1877-78 Regular Estimate	59,000	5,000	54,000
1878-79 Estimate	59,000	5,000	54,000

The Local Government has agreed to guarantee net Rs. 50,000 a year to the Imperial Treasury under this Head, appropriating, henceforth, all ordinary *Miscellaneous* Revenue (other than the excepted items) which would be recorded under any Sub-Head of the Miscellaneous Account now existing in the Books of the Accountant General, and any other items not exceeding Rs. 10,000 each. Any item exceeding Rs. 10,000, which cannot properly be classified under any existing Sub-Head of this Account, and any item altogether extraordinary in character and amount, will be credited as reserved Imperial Revenue. The net amount may be *pro forma* thus recorded—

	Rs.
Revenue	60,000
Refunds	10,000
Net	50,000

9. Thus the gross obligations of the Government of the Punjab on account of the Revenues now made over to its special use and management will be as follows:—

	1877-78. Rs.	1878-79. Rs.	1879-80. Rs.
<i>Excise</i>	10,30,000	10,50,000	10,70,000
<i>Assessed Taxes</i>	...	12,00,000	12,00,000
<i>Stamps</i>	24,85,000	25,05,000	25,25,000
<i>Law and Justice</i>	4,15,000	4,15,000	4,15,000
<i>Miscellaneous</i>	60,000	60,000	60,000
	39,90,000	52,30,000	52,70,000

Expenditure.

10. The Local Government will be responsible, as already said, for *Refunds* of Revenue from *Excise*, *Assessed Taxes*, *Stamps*, *Law and Justice*, and *Miscellaneous* of all sorts, the following sums being allowed for this purpose:—

	Rs.
<i>Excise</i>	2,000
<i>Assessed Taxes</i>	Nil because, in this despatch, the Revenue is shown net.
<i>Stamps</i>	18,000
<i>Law and Justice</i>	35,000
<i>Miscellaneous</i>	10,000
	65,000

11. The expenditure recorded under the Head of *Land Revenue*, excluding *Settlements*, has been—

	Rs.
1871-72	16,64,000
1872-73	16,28,000
1873-74	16,30,000
1874-75	16,40,000
1875-76	16,49,000
1876-77	16,14,000
1877-78 (Regular Estimate)	16,01,000
1878-79 (Estimate)	16,09,000

The Government of India has assigned for this service the sum of Rs. 16,21,000 a year as granted for 1877-78.

12. The *Excise* Expenditure has been already fixed at Rs. 58,000 a year, and the Expenditure on *Stamps* at Rs. 72,000.

13. The sum of Rs. 9,74,000 has been granted for 1877-78 for the services classified under *Administration* excepting the *Account and Currency Offices* and *Settlement Secretary*. This sum may be granted for the future. Past figures have been as follows:—

	Rs.
1871-72	9,89,000
1872-73	9,76,000
1873-74	9,90,000
1874-75	9,68,000
1875-76	9,95,000
1876-77	10,13,000
1877-78 (Regular Estimate)	9,90,000
1878-79 (Estimate)	9,84,000

14. The grant this year for *Minor Departments*, exclusive of *Meteorological Department*, *Census*, *Bulls and Stallions*, *Prizes at Horse Fairs*, and *Gazetteers* is Rs. 16,000, which sum may be repeated. Past figures have been as follows:—

	Rs.
1871-72	15,000
1872-73	6,000
1873-74	11,000
1874-75	10,000
1875-76	11,000
1876-77	11,000
1877-78 (Regular Estimate)	13,000
1878-79 (Estimate)	13,000

15. Past Expenditure under *Law and Justice* has been—

	Rs.
1871-72	17,12,000
1872-73	16,89,000
1873-74	17,20,000
1874-75	17,13,000
1875-76	19,01,000
1876-77	21,05,000
1877-78 (Regular Estimate)	20,17,000
1878-79 (Estimate)	19,15,000

The grant for 1877-78 (20,94,000) has been renewed.

16. *Superannuation and Retired Allowances*, *Compassionate Allowances*, and *Gratuities* have been as follows:—

	Rs.
1871-72	2,49,000
1872-73	2,54,000
1873-74	2,41,000
1874-75	2,87,000
1875-76	2,91,000
1876-77	3,26,000
1877-78 (Regular Estimate)	3,35,000
1878-79 (Estimate)	3,57,000

The grants for this service, the charge for which is increasing, are fixed as follows:—

	Rs.
1877-78	3,38,000
1878-79	3,48,000
1879-80	3,58,000

17. *Miscellaneous* charges excluding *Remittance of Treasure* have been as follows:—

	Rs.
1871-72	25,000
1872-73	15,000*
1873-74	26,000
1874-75	41,000
1875-76	63,000
1876-77	41,000
1877-78 (Regular Estimate)	87,000
1878-79 (Estimate)	1,23,000

The sum of Rs. 41,000 is allowed for this Service, the Local Government undertaking all ordinary charges which can be recorded under any Sub-head of the Miscellaneous Account now existing on the books of the Accountant General, and any other charge not exceeding Rs. 10,000. Any item which does not fall under any Sub-head of the Accountant General's books, and which exceeds Rs. 10,000, and any charge altogether extraordinary in character and amount, will fall directly upon the Imperial Government.

18. The cost of *stationery* and *stamps* in the Punjab has been as follows:—

	Stationery. Rs.	Stamps. Rs.	Total. Rs.
1871-72	51,153	These years	
1872-73	56,699	include bi-	
1873-74	40,820	color stamps.	
1874-75	34,540		66,423
1875-76	62,989	35,431	98,420
(No later figures known.)			
	2,46,201	67,314	
Average	49,240	33,657	82,897

The Government of India has granted Rs. 83,000 for these Services.

* Exclusive of Rs. 1,17,000, charges for losses sustained during the Mutiny.

19. Thus the gross assignments for 1877-78 stand thus :—

	Rs.
Refunds	65,000
Land Revenue	16,21,000
Excise	58,000
Stamps	72,000
Administration	9,74,000
Minor Departments	16,000
Law and Justice	20,94,000
Superannuation and Allowances	3,38,000
Miscellaneous	41,000
Stamps and stationery; a credit with the Superintendents of Stationery of	83,000
Existing Allotment	54,22,000
Total	1,07,84,000

20. But, as in dealing with other Governments, so in dealing with the Government of the Punjab, the Government of India is compelled, by the necessities of the Imperial Treasury, somewhat to curtail the total Grant thus ascertained. Of the items detailed in paragraph 17, the following are not susceptible of retrenchment :—

	Rs.
Refunds, Excise and Stamps (because these Grants have been fixed in determining the net Revenue to be made good by the Local Government).	1,95,000
Superannuation Allowances (because the outlay under this head is not, for the most part, controllable by the Local Government).	3,38,000
Existing Allotment (because this Grant was made after retrenchment).	54,22,000
Total	59,55,000

21. There remains the sum of Rs. 48,29,000, five per cent. on which is Rs. 2,41,450. The Governor General in Council has, with the consent of the Hon'ble the Lieutenant-Governor, retrenched Rs. 2,24,000, making the Gross Assignment Rs. 1,05,60,000, and the Net Assignment for 1877-78 after setting off the assigned revenue (Rs. 39,90,000) Rs. 65,70,000.

22. The calculated increments of Revenue being Rs. 40,000 a year, and of Expenditure (*Superannuation Allowances*) Rs. 10,000 a year, the net increments will be Rs. 30,000 a year, and in 1878-79 and 1879-80, the sum of Rs. 12,00,000 will be added for *Assessed Taxes*. The Net Assignments may therefore be, at present, estimated as follows :—

	Rs.	Rs.	Rs.
1877-78	65,70,000	1,07,000	64,63,000
1878-79	53,10,000	85,000	52,55,000
1879-80	53,10,000	...	53,10,000

23. These amounts will be subject to adjustment according to the exact outturn of the Net Revenue from *Excise*, *Assessed Taxes*, *Stamps*, and *Law and Justice*, as explained in paragraphs 3 and 6.

The 28th February 1878.

No. 1566.—Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of January 1878, with the corresponding figures on the same date in 1877 and 1876 :—

	1876.	1877.	1878.
	Rs.	Rs.	Rs.
Government of India	2,15,30,070	1,17,84,430	3,11,12,549
Bengal	1,93,04,592	1,30,06,527	1,38,46,464
Assam	34,27,139	27,70,203	27,63,460
British Burmah	27,05,071	26,42,461	23,86,703
North-Western Provinces	2,62,63,977	2,12,88,627	1,81,81,629
Oudh	74,37,485	62,63,287	53,51,917
Punjab	1,17,81,207	93,08,839	1,18,32,021
Bombay	2,34,21,357	2,29,88,882	2,77,30,821
Central Provinces	48,56,797	46,46,879	40,37,048
Madras	2,19,51,525	2,15,16,541	2,04,41,559
TOTAL	14,26,79,220	11,62,16,676	13,76,84,171

No. 1567.—Bills drawn upon India by the Secretary of State, 1877-78.

	£	Rs.	Average rate.	Loss compared with outturn at an exchange of 2s. the rupee.
Estimated for the whole year	12,250,000	13,85,00,000	s. d. 1 9-23	1,60,00,000
In the month of February	1,044,000	1,20,00,000	1 8-88	15,60,000
To the end of the month of February	8,709,106	10,04,17,939	1 8-81	1,33,26,879

Estimated expenditure in excess of the cost at 2s. the rupee in raising } £ 8,709,106 { @ 1s. 9-23d. Rs. 1,13,75,159
Actual expenditure in excess of the cost at 2s. the rupee in raising } „ 1s. 8-81d. „ 1,33,26,879
Expenditure in excess of estimate Rs. 19,51,721

The 1st March 1878.

No. 1576.—Ordered that the following despatch be published for general information :—

FINANCIAL.

INDIA OFFICE,

No. 21.

London, the 31st January 1878.

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

MY LORD,—I have to acquaint you that the rate of exchange for the adjustment of financial transactions between the Imperial and Indian Governments, for the year 1878-79, has been fixed, with the concurrence of the Lords Commissioners of the Treasury, at one shilling and nine pence (1s. 9d.) the rupee, and I have to request that you will give the necessary instructions for the due observance of this rate in respect of all transactions to which it is applicable.

I have, &c.,
(Sd.) SALISBURY.

MINT AND CURRENCY.

The 28th February 1878.

No. 1568.—Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1878.

	BULLION OR COIN RECEIVED.	Coined and examined.
	From the Paper Currency Department and (petty amounts) from Government Officers.	
	Rs.	Rs.
In the month of January 1878—		
Calcutta	76,12,682	83,25,779
Bombay	1,11,93,242	1,18,97,025
TOTAL	1,88,05,924	2,02,22,804

Imports and Exports of Gold and Silver during the calendar year 1878.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of January 1878 ...	13,96,630	2,45,100	11,51,530	79,18,017	5,42,628	73,75,389	93,14,647	7,87,728	85,26,919

The 1st March 1878.

No. 1572.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL LEAVE CODE.

INSERT THE FOLLOWING AS A NOTE UNDER RULE 1 OF SECTION 20, PAGE 124:—

[NOTE.—In applying these rates to a Commissioned Military Officer in civil employ, "actual service in the Civil Department, including periods of acting or temporary employment, and periods of absence on privilege leave, subsidiary leave granted under the rules in Chapter VI, and examination leave granted under the rules in Chapter VIII, or under the rules in the Public Works, Survey and Forest Departments," shall be substituted for "actual residence in India."]]

CANCEL RULE 1 UNDER SECTION 24, PAGE 125.

REMOVE THE ASTERISKS IN SECTIONS 24 (a) AND 24 (b) TO THE COMMENCEMENT OF THE RESPECTIVE SECTIONS.

REMOVE THE ASTERISK AT THE END OF THE PRO-VISO TO SECTION 25, PAGE 127, TO THE COMMENCEMENT OF THE SECTION.

INSERT THE FOLLOWING AS RULE 2 UNDER SECTION 28 (a), PAGE 127:—

2. For the purpose of subsidiary leave, furlough on urgent private affairs admissible to a Military Officer in civil employ under Section XI of the Military Furlough Regulations of 1868, should be considered to correspond to the "Special Leave" admissible under the Rules of this Code.

SUBSTITUTE THE FOLLOWING FOR THE FIRST SENTENCE OF RULE 2 UNDER SECTION 28 (d), PAGE 128:—

2. The allowances of a Commissioned Military Officer in civil employ during subsidiary leave shall be regulated by the Rules which govern the grant of allowances to a Covenanted Civil Servant on subsidiary leave, so far as they apply.

SUBSTITUTE THE FOLLOWING FOR THE NOTE UNDER RULE 2 OF SECTION 28 (d), PAGE 128:—

[NOTE.—For the purpose of calculating the subsistence allowance due to a Commissioned Military Officer in civil employ, see note under Rule 1, Section 20.]]

SUPPLEMENT F.

SECTION 10, PAGE 213.

INSERT THE FOLLOWING AS RULE 1 UNDER THIS SECTION:—

1. See also Code, Section 25, and Rule 1 under it.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 25th February 1878.

APPOINTMENTS AND PROMOTIONS.

No. 185.—QUARTERMASTER-GENERAL'S DEPARTMENT—

His Excellency the Governor General in Council is pleased to make the following appointments in the Department of the Quartermaster-General of the Army in India, during the period Major-General F. S. Roberts, C.B., V.C., may officiate as Commandant of the Punjab Frontier Force:—

Colonel C. C. Johnson, C.B., Deputy Quartermaster-General, to officiate as Quartermaster-General in India.

Colonel C. M. MacGregor, C.S.I., C.I.E., 1st Assistant Quartermaster-General, to officiate as Deputy Quartermaster-General.

Captain E. F. Chapman, Assistant Quartermaster-General, to officiate as 1st Assistant Quartermaster-General.

Major H. Collett, Bengal Staff Corps, Wing Commander, 23rd (Punjab) Regiment of Native Infantry (Pioneers), to officiate as Assistant Quartermaster-General, with effect from the date on which he may take up the duties of the appointment.

The 1st March 1878.

No. 186.—Captain R. G. Kennedy, Bengal Staff Corps, Officiating Deputy Assistant Quartermaster-General, is confirmed in the appointment, vice Captain H. B. Hanna, whose tour of Staff service expired on the 26th February 1878.

No. 187.—COLONEL'S ALLOWANCE—

The under-mentioned Officer of the Bengal Staff Corps, having completed twelve years' service in the rank of Lieutenant-Colonel, is admitted to the Colonel's allowance, with effect from the date specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5:—

Lieutenant-General Reynell George Taylor, C.B., C.S.I., 26th February 1878.

No. 188.—GARRISON INSTRUCTION STAFF IN INDIA—

Major A. S. Hunter, Royal Artillery, Chief Garrison Instructor, to be Director of Garrison Instruction in India, with effect from the date on which he may assume charge of the appointment, vice Colonel C. O. Creagh-Osborne, C.B., on the expiration of his tour of Staff service or on his previously proceeding to England.

No. 189.—PUNJAB FRONTIER FORCE—

1st Sikh Infantry.

Major A. G. Ross, Wing Commander and 2nd-in-Command, to officiate as Commandant, vice

Major H. C. P. Rice, proceeding on furlough.

Captain C. C. Brownlow, Wing Commander, to officiate as 2nd-in-Command, vice Major Ross.

Captain A. F. Lambe, Wing Officer, to officiate as Wing Commander, in addition to his other duties, vice Captain Brownlow.

Lieutenant F. R. Begbie, Wing Officer and Adjutant, to be Quartermaster, vice Lieutenant A. C. Bunney, permitted to exchange.

Lieutenant A. C. Bunney, Wing Officer and Quartermaster, to be Adjutant, vice Lieutenant F. R. Begbie, permitted to exchange.

No. 190.—WARRANT OFFICERS—

Sub-Conductor James Rodgers to be Conductor from the 1st February 1878, vice Conductor P. J. O'Leary, pensioned.

Sergeant Patrick Gately to be Sub-Conductor from the 25th December 1877, vice Sub-Conductor R. J. Dickson, deceased.

Sergeant Henry Elkington to be Sub-Conductor from the 1st February 1878, vice Sub-Conductor Rodgers, promoted.

No. 191.—PUBLIC WORKS DEPARTMENT—

The following promotions are made in the Warrant Grades of the Public Works Department, with effect from the dates specified, in substitution of those notified in G. G. O. No. 207 of 1877:—

To Sub-Conductor.

Sergeant William James, Sub-Engineer, 1st grade, Punjab Irrigation, from 9th December 1878, vice Sub-Conductor S. S. Saunders.

Sergeant William Hill, Supervisor, 2nd grade, Military Works Branch, from 24th March 1874.

Sergeant Edwin Innes, Supervisor, 2nd grade, North-Western Provinces and Oudh, Provincial, from 24th March 1874.

Sergeant Hugh Chalmers Radcliffe, Sub-Engineer, 3rd grade, Military Works Branch, from 24th March 1874.

Sergeant James Keenan, Supervisor, 1st grade, Mysore, from 24th March 1874, vice Sub-Conductor C. Montgomery.

Sergeant William Marr, Overseer, 1st grade, British Burmah, from 3rd August 1874.

Sergeant George Wilkinson, Supervisor, 1st grade, North-Western Provinces and Oudh, from 3rd August 1874, vice Sub-Conductor G. S. Beckett.

Sergeant Patrick Burke, Sub-Engineer, 3rd grade, Punjab, from 18th September 1874, vice Sub-Conductor F. Robinson.

Sergeant George Austin, Overseer, 1st grade, Bengal Irrigation, from 2nd October 1874.

Sergeant Charles Atkinson, Sub-Engineer, 3rd grade, Punjab Irrigation, from 2nd October 1874.

Sergeant Robert Chalmers, Sub-Engineer, 3rd grade, Military Works Branch, from 2nd October 1874, vice Sub-Conductor G. Stock.

Sergeant Adolphus Freeman, Supervisor, 2nd grade, Bengal, from 8th January 1875, vice Sub-Conductor P. C. Caernarton.

Sergeant William Ramsden, Supervisor, 1st grade, Central Provinces, from 18th July 1875, vice Sub-Conductor A. Buchanan.

Sergeant William Robinson, Supervisor, 2nd grade, on the establishment under the Director of State Railways (since deceased), from 15th July 1875, vice Sub-Conductor R. Bruce.

Sergeant James McCawley, Sub-Engineer, 3rd grade, North-Eastern System of State Railways, from 16th July 1875, vice Sub-Conductor J. Browne.

Sergeant John Coupland Johnson, Supervisor, 2nd grade, Mysore, from 27th December 1875, vice Sub-Conductor S. Peart.

Sergeant William E. Walker, Accountant, 2nd grade, Central System of State Railways, from 1st January 1876, supernumerary.

Sergeant George Wallace, Clerk, Public Works Department, India Secretariat, from 1st January 1876, supernumerary.

Sergeant Robert Miller, Supervisor, 1st grade, British Burmah, from 1st January 1876, vice Sub-Conductor Forsyth.

Sergeant Alfred Algar, Supervisor, 2nd grade, Military Works Branch, from 12th October 1876, vice Sub-Conductor W. Robinson.

BARRACK AND HOSPITAL SUPPLIES.

No. 192.—The following additions and corrections are made in G. G. O. No. 681 of 1877:—

TABLE No. 147 (PUBLIC WORKS).

Page 4.

In column 2. Below—"Chairs, Dais" enter charcoal burner for Macnamara filter. Column 3, enter, for the purification of the animal charcoal used with these filters. Column 4, "Authorized proportion," enter—

One for each Regiment of Cavalry.

Ditto do. Infantry.

Ditto Company of Royal Engineers.

Ditto Division of Royal Artillery.

Ditto detached Battery of Royal Artillery.

Ditto Wing or Detachment of Cavalry or Infantry.

Ditto Hill Depôt.

TABLE No. 147 (PUBLIC WORKS).

Page 14.

In the column of Remarks.—Opposite "Tables 4'-6" x 2'-10" x 2'-7" with 2 drawers"—enter, Whenever the number of officers under instruction exceeds the number for whom tables are provided, extra tables will be supplied for the excess number of officers, so that each officer and each instructor may have the use of one.

The entry "Scissors for trimming the wicks of Kerosine lamps" in table No. 154 (Commissariat), authorized in G. G. O. No. 1063 of 1877, is cancelled, and the following substituted:—

TABLE No. 147 (COMMISSARIAT).

Page 24.

After "pans, privy, glazed, earthenware" enter, Scissors of country manufacture. Column, "where required and for what purpose" enter, to trim the wicks of Kerosine lamps. Column "Authorized proportion" enter, 1 pair per barrack or building where Kerosine

lamps are burned. Column of "Remarks," enter, *to be renewed after 4 years, if unserviceable.*

TABLE No. 148 (COMMISSARIAT).

Cantonment Equipment.

SECTION 1.—MISCELLANEOUS ARTICLES.

Page 28.

After the item "rope, cotton," insert, *Scissors of country manufacture.* Column, "Authorized proportion," enter, *1 pair per hospital building where Kerosine lamps are burned.* Column "Remarks," enter, *To trim the wicks of Kerosine lamps. To be renewed after 4 years, if unserviceable.*

FURLOUGH AND LEAVE.

No. 193.—The under-mentioned Officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) William Munnings Lees, Bengal Staff Corps, Deputy Secretary to the Government of India, Military Department,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) Charles Lyons-Montgomery, Bengal Staff Corps, Commandant, 10th Regiment of Native Infantry,—private affairs, for nine months, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel John Boyd Saunders, Cavalry,—medical certificate, under the Regulations of 1868.

Major David James Welsh, Royal Artillery, Deputy Inspector General of Ordnance and Magazines,—private affairs, for nine months, under Rule IX of the Regulations of 1868.

Captain Edward Joseph de Lautour, Royal Artillery, Commandant, No. 4 (Hazara) Mountain Battery, Punjab Frontier Force,—urgent private affairs, for three months, under Rule XI of the Regulations of 1868.

Captain William Benjamin Aislabie, General List, Infantry, Wing Officer, 3rd Sikh Infantry, Punjab Frontier Force,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Honorary Surgeon Richard James Quinell, M.D.,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Conductor Patrick Regan, Ordnance Commissariat Department,—medical certificate, for two years, under the Regulations of 1868, with effect from the 14th February 1878, the date of his departure from Bombay per *Euphrates*.

No. 194.—Captain William Inglis LeBreton, Bombay Staff Corps, Assistant Examiner, Railway Accounts, Bombay, and Examiner of Guaranteed Railway Accounts, Calcutta, is allowed to proceed to Europe on medical certificate, under the Regulations of 1868, with the necessary subsidiary leave, in anticipation of the furlough which may be granted to him by the Government of his own Presidency.

No. 195.—Captain John George Burbidge, East Indian Railway Volunteer Rifle Corps, is allowed leave of absence to proceed to England for three months from the 1st April 1878.

No. 196.—The following extract from list No. 5, dated the 1st February 1878, received from the India Office, is published for general information:—

Permitted to return.

Captain J. Dundas, V.C., R.E.
Colonel G. R. Westmacott, Staff Corps.
Conductor J. Edmundson, Public Works Department.

Surgeon-Major H. Cayley.
Colonel J. A. Tytler, C.B., V.C., Staff Corps.
Lieutenant-Colonel E. Venour, Infantry.

Granted extensions of leave.

Surgeon-Major J. M. Cunningham, 1 month, private affairs.

Sub-Conductor R. Willy, 6 months, medical certificate.

Major J. M. McNeile, R.E., 6 months, medical certificate.

Colonel J. A. Wright, Staff Corps, 6 months, medical certificate.

No. 197.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) F. R. Maunsell, C.B., Royal Engineers (Honorary Aide-de-Camp to the Governor General),—Bombay, 13th December 1877.

Lieutenant-Colonel (Brevet Colonel) C. J. S. Gough, C.B., V.C., Bengal Cavalry, Commandant, 5th Bengal Cavalry,—Bombay, 20th February 1878.

Captain T. O. Wingate, Bengal Staff Corps, Assistant Engineer, 2nd Grade, Public Works Department,—Fort William, 23rd February 1878.

Surgeon-Major J. J. McDermott, M.D., Medical Officer, 35th (The Mynpoorie) Regiment of Native Infantry,—Fort William, 16th February 1878.

No. 198.—REGULATIONS—

It is hereby notified, in order to prevent inconvenience or misapprehension, that non commissioned officers of the unattached list and serving in departments, will only be allowed to proceed at once to the port of embarkation in anticipation of their furlough being granted, when recommended by a Medical Board, for an immediate change to Europe.

2. In cases in which removal to Europe is not urgently necessary, they should be detained at their stations until furlough is formally granted.

PENSIONS.

No. 199.—The permission granted to the under-mentioned out-pensioners of the Royal Hospital at Chelsea to draw their pensions in India, in G. G. Os. Nos. 667 of 1873 and 37 of 1878, is cancelled:—

Private Frederick Gwyther, late 49th Foot.
Drummer Francis Berkery, late 108th Foot.

No. 200.—The Order of Merit pay (Rs. 9-13-10 per mensem) of the late Ressaidar Decdar Buksh, of the 4th Cavalry, Hyderabad Contingent, will be paid to his widow, Chand Baebee, for a period of three years, with effect from the 31st March 1877, payable in the North-Western Provinces Circle.

No. 201.—Horell, Native Doctor, 4th Class, attached to the Bunnoo Jail, is granted a pension of Rs. 7 per mensem, from the date of his discharge, payable in the Presidency Circle.

RETIREMENTS.

No. 202.—In continuation of G. G. O. No. 153, dated the 18th February 1878, the under-mentioned Officers are permitted to retire from the service from the dates specified, under the provisions of G. G. O. No. 43 of the 16th January 1878:—

No.	Rank and Names.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£. s. d.	£. s. d.	£. s. d.		
2	Lieutenant-Colonel (Brevet Colonel) George Alexander St. Peter Fooks.	Bengal Staff Corps.	456 5 0	668 12 0		24th February 1878.	England.
3	Lieutenant-Colonel James Veale Morris.	Madras Staff Corps.	365 0 0	289 19 0		26th February 1878.	Ditto.
4	Lieutenant-Colonel (Brevet Colonel) John William Younghasband, C.S.I.	Bombay Staff Corps.	456 5 0	668 12 0		1st March 1878	Ditto.

TRANSFER OF OFFICERS.

No. 203.—The services of Captain J. Conran, 68th Foot, are replaced at the disposal of the Government of Bombay.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 1st March 1878.

APPOINTMENTS AND PROMOTIONS.

No. 8.—Mr. Denis Rodrigues to be a 2nd Class Engineer in Her Majesty's Indian Marine, on probation, and posted to the Indian Government Hulk *Semiramis* for general service, with effect from the date he reports himself for duty to the Superintendent of Marine, Bombay.

SALVAGE.

No. 9.—Under instructions from the Right Hon'ble the Secretary of State for India, it is hereby notified that before any claim for salvage is made by any vessels of Her Majesty's Indian Marine, full particulars of such claim, with an account of the stores damaged or expended by the vessel making it, are to be submitted to the Government of India in the Marine Department; and that no claim of any kind is to be made, nor is any case to be carried into Court, until the consent of the Government of India thereto has been obtained.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 25th February 1878.

No. 87.—Mr. R. B. Duncan, Examiner of Accounts, Central System of State Railways, is granted eighteen months' furlough to Europe under Chapter IV, Section 12 of the Civil Leave Code, with subsidiary leave not exceeding twenty-seven days, with effect from such date as he may avail himself of the leave.

Mr. R. G. Macdonald, Examiner of Public Works Accounts, and Assistant Accountant General, Public Works Department, is appointed Examiner of Accounts, Rajputana and Sindia State Railway, and Examiner of Accounts, Central System of State Railways.

The 26th February 1878.

No. 88.—Conductor S. S. Saunders, Sub-Engineer, 2nd Grade, is retransferred from Madras Famine Works to Bengal Provincial Branch.

The 27th February 1878.

No. 90.—Mr. J. B. Braddon, Assistant Examiner, 1st Grade, attached to the office of the Examiner of Guaranteed Railway Accounts, Bombay, is granted nine months' leave to Europe on medical certificate, under Section 3, Supplement F, of the Civil Leave Code, with effect from the date on which he availed himself of the leave.

No. 91.—The three months' leave on medical certificate granted to Babu Nundo Lall Nundy, Accountant, 4th Grade, attached to the office of the Deputy Consulting Engineer and Port Store Officer, Kurrachee, in Public Works Department Notification No. 331, dated 20th July 1877, is commuted to privilege leave under Section 15, Supplement F of the Civil Leave Code.

The 28th February 1878.

No. 92.—Mr. J. W. Wilkinson, Accountant, 1st Grade, office of Accountant General, Public Works Department, is granted one month's privilege leave, with effect from the 5th March.

No. 93.—The services of Lieutenant C. H. Brookes, R.E., Assistant Engineer, 1st Grade, Mysore, are, at his own request, replaced at the disposal of the Military Department.

No. 94.—The orders of the Government of Bombay granting leave to Europe for two years on medical certificate, under Section 3, Supplement F of the Civil Leave Code, to Mr. J. F. Cockburn, Executive Engineer, 2nd Grade, Western System of State Railways, are confirmed.

No. 95.—Major C. H. Luard, R.E., Superintending Engineer, 3rd Grade, and Deputy Con-

sulting Engineer to Government of India for Guaranteed Railways, is, on return from furlough, re-appointed to officiate as Consulting Engineer to the Government of India for Guaranteed Railways at Lucknow.

Major Luard resumed charge of the above office on the forenoon of the 17th February 1878.

No. 96.—The services of Mr. C. L. Davies, Executive Engineer, 2nd Grade, Bengal Irrigation Branch, at present on furlough, are dispensed with under Section 56 of the Civil Pension Code.

TELEGRAPH.

The 1st March 1878.

No. 97.—The under-mentioned officiating appointments are made during the absence on privilege leave of Mr. T. Blissett, Superintendent, 2nd Grade, or until further orders :—

Mr. J. Burke, Superintendent, 3rd Grade, to officiate as Superintendent, 2nd Grade.

Mr. S. P. W. V. Luke, Assistant Superintendent, 1st Grade, to officiate as Superintendent, 3rd Grad.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 10. CALCUTTA, SATURDAY, MARCH 9, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT NO. 10.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 8th March 1878.

His Excellency the Viceroy and Governor General will leave Calcutta on Monday, the 18th March 1878, at 9-45 p.m., Calcutta time.

His Excellency will visit Roorkee, Dehra Dún and Nahun, and arrive at Simla by the beginning of April 1878.

His Excellency the Viceroy and Governor General will leave Calcutta at 9-45 p.m., Calcutta time, on Monday next, the 18th March 1878.

A Guard of Honor with Band and Colour will be drawn up in front of the Main Entrance, Government House, at 9-30 p.m., and a Viceregal salute fired from Fort William at sunrise in the following morning.

The Commissioner of Police for the Town of Calcutta and Commissioner and Magistrate of Howrah will meet His Excellency at the Howrah Railway Station.

No other Officers of Government are required to attend.

By Command,

GEORGE VILLIERS, *Lieut.-Col.,*

Offg. Mily. Secy. to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 8th March 1878.

No. 269.—Mr. J. Pitt-Kennedy, Standing Counsel for the Presidency of Fort William in Bengal, reported his departure from India, per Steamer *Meinam*, which was left by the Pilot at sea on the 13th ultimo.

MEDICAL.

The 7th March 1878.

No. 118.—Assistant Surgeon Kenneth Charles Raha is permitted to resign the service.

JAMES O'KINEALY,

Offg. Secy. to the Govt of India

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 4th March 1878.

No. 301E.—Mr. F. C. Hicks, Assistant Conservator of Forests of the 3rd Grade, is transferred from Mysore to the Central Provinces.

COMMERCE AND TRADE.

The 6th March 1878.

No. 9 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

BAY OF BENGAL—COAST OF ORISSA.

Fairway Buoy at False Point.

Notice has been given by the Harbour Master at False Point that the Outer or Fairway Buoy has been moved $2\frac{1}{2}$ cables in a north-westerly direction from its former position. It now lies in 23 feet at low-water springs; from it the Tripod beacon on the Sandy Point bears S. S. E. $\frac{1}{4}$ E., distant nearly one sea mile; and Temple Tree, near Jumboo, bears W. by S. $\frac{1}{2}$ S.

[The Bearings are Magnetic: Variation, $2^{\circ} 40'$ Easterly in 1878.]

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT; }
CALCUTTA,
The 5th March 1878.

By order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This notice affects the Admiralty Chart of False Point anchorage, No. 755; also, Indian Marine Survey Charts, False Point anchorage, No. 1165; and False Point to Mutlah river, No. 115; also Taylor's Sailing Directory, Vol. I, page 469.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

COMMERCE AND TRADE.

The 8th March 1878.

No. 10 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

INDIA.—CEYLON—SOUTH-EAST COAST.

(1).—Intended Light and Fog Signal on Little Bassas Rocks.

Information has been received that it is intended, on or about the 25th March 1878, to exhibit a light from a light-house now nearly completed on Little Bassas rocks :—

The light will be a *flashing* white light, showing *two flashes* in quick succession *every minute*, elevated 110 feet about the sea, and should be visible in clear weather from a distance of about 16 miles.

Also, that during thick and foggy weather, a bell will be sounded twice in quick succession *every half minute*.

Further notice will be given when this light is exhibited.

(2).—Intended alteration in Great Bassas Rocks Fog Signal.

Also, that on or about 25th March 1878, it is intended to make the following alteration in the fog signal at Great Bassas rocks :—

During thick and foggy weather, the bell will be sounded once *every fifteen seconds*, instead of every seven seconds as at present.

Further notice will be given when this change is effected.

NOTE.—Great and Little Bassas light-houses may be distinguished in day time by the following distinctive features :—
The lantern of Great Bassas light-house has a conical roof and one gallery at the top of the tower. The lantern of Little Bassas light-house has a domed roof and two galleries at the top of the tower.

A. DUNDAS TAYLOR, *Comdr. (late I. N.)*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT; }
CALCUTTA,
The 8th March 1878.

By order,
G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

This Notice will affect the following Admiralty Charts :—Bengal Bay, No. 70a; Ceylon island, Southern part, No. 813; Cape Comorin to Cocanada, No. 828; and Ceylon, S.E. coast, &c., No. 2815; also, Admiralty List of Lights in South Africa, &c., 1878, Nos. 66 and 67; Indian Marine Survey light list, 1878, Nos. 51 and 52; and Taylor's Sailing Directory, Vol. I, page 438.

MINERALS AND GEOLOGICAL SURVEY.

The 4th March 1878.

No. 25.—Dr. O. Feistmantel, Palæontologist to the Geological Survey of India, is granted three months' privilege leave under the Rules in Chapter VII of the Civil Leave Code, with effect from the 21st instant or any subsequent date on which he may avail himself of it.

SURVEYS.

The 8th March 1878.

No. 148.—Consequent on the return from furlough of Mr. J. Campbell, Assistant Superintendent of the 1st grade, on the 7th January last, of Captain H. Lees-Smith, Assistant Superintendent of the 1st grade, on the 11th idem, and of Lieutenant G. W. Martin, Assistant Superintendent of the 3rd grade, on the 5th ultimo; and of the departures of Major Campbell, R.E., Officiating Deputy Superintendent of the 2nd grade, on the 1st ultimo, and of Major Coddington, Officiating Deputy Superintendent of the 2nd grade, on the 15th idem, the following temporary promotions and reversions are made in the Survey Department :—

Mr. J. Campbell, to officiate as Deputy Superintendent of the 3rd grade from the 7th January.

Captain J. Waterhouse, Officiating Deputy Superintendent of the 3rd grade, to revert to Assistant Superintendent of the 1st Grade from the 7th January, and again to officiate as Deputy Superintendent of the 3rd grade from the 1st February.

Captain H. S. Hutchinson, Officiating Assistant Superintendent of the 1st grade, to revert to the 2nd grade from the 7th January, and again to officiate in the 1st grade from the 15th February.

Captain E. H. Steel, Officiating Assistant Superintendent of the 1st grade, to revert to the 2nd grade from the 11th January, and again to officiate in the 1st grade from the 1st February.

Captain C. Strahan, R.E., to officiate as Deputy Superintendent of the 2nd grade from the 1st February.

Lieutenant G. W. Martin, to officiate as Assistant Superintendent of the 2nd grade from the 5th February.

Mr. J. O. N. James, to officiate as Deputy Superintendent of the 2nd grade from the 15th February.

Captain W. M. Rogers, R.E., to officiate as Deputy Superintendent of the 3rd grade from the 15th February.

Lieutenant J. R. Hobday, Officiating Assistant Superintendent of the 2nd grade, to revert to the 3rd grade from the 11th January, and to officiate in the 2nd grade from the 1st to the 5th February, and again from the 15th February.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Port William, the 5th March 1878.

No. 546P.—APPOINTMENT.—Major G. L. Warden, Bombay Staff Corps, is appointed to be an Assistant to the Agent to the Governor General at Baroda, with the title of Boundary Commissioner, with effect from the date of assuming charge.

The 7th March 1878.

No. 571P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Monsieur A. Dronin as in charge of the Office of Consul General for France at Calcutta during the absence of Monsieur Eydin.

GENERAL.

The 5th March 1878.

No. 649G.—Lieutenant L. W. Mathews, R.N., H. M. S. *London*, is appointed to officiate as Assistant Political Agent at Zanzibar, with effect from the date of assuming charge, *vice* Mr. Holmwood, on leave.

No. 652G.—PROMOTION.—Mr. N. Chelviengar, Assistant Commissioner, 6th Class, Mysore, is appointed to be Assistant Commissioner, 5th Class, Roll B, with effect from the 3rd November 1877, *vice* Mr. T. Kitto, deceased.

The 8th March 1878.

No. 701G.—Major E. R. C. Bradford, C.S.I., Resident, 2nd Class, and General Superintendent of operations for the suppression of Thuggee and Dacoity, is appointed to officiate as Resident of the 1st Class and as Agent to the Governor General for Rajputana and Chief Commissioner of Ajmere, with effect from the date on which he may receive charge from Mr. A. C. Lyall.

Major P. D. Henderson, C.S.I., Resident, 3rd Class, and Officer on special duty in Cashmere, is appointed to officiate as Resident, 2nd Class, and as General Superintendent of operations for the suppression of Thuggee and Dacoity, with effect from the date of assuming charge from Major Bradford.

Mr. F. Henvey, C.S., Officiating Resident, 2nd Class, and Officiating Resident, Nipal, is transferred to Cashmere as Officer on special duty, with effect from the date of assuming charge from Major Henderson.

Lieutenant-Colonel E. C. Impey, Resident, 3rd Class, and Political Agent, Meywar, is posted to Nipal as Officiating Resident, with effect from the date of assuming charge, *vice* Mr. Henvey.

Major P. W. Bannerman, Political Agent, 1st Class, and Political Agent, Baghelkand, is appointed to officiate as Resident, 3rd Class, *vice* Major Henderson.

Major T. Cadell, V.C., Political Agent, 1st Class, and Political Agent, Jodhpore, is transferred to Oodeypore as Political Agent, *vice* Lieutenant-Colonel Impey.

Major C. Grant, Officiating Political Agent, 2nd Class, and 1st Assistant to Political Resident, Persian Gulf, is appointed to officiate as Political Agent, 1st Class, *vice* Major Bannerman, and posted to Jodhpore as Political Agent, with effect from the date of assuming charge, *vice* Major Cadell.

Captain C. B. Euan-Smith, C.S.I., Officiating Political Agent, 3rd Class, and 1st Assistant to Resident, Hyderabad, is appointed to officiate as Political Agent, 2nd Class, *vice* Major Grant.

Captain E. L. Durand, Political Assistant, 1st Class, is appointed to officiate as Political Agent, 3rd Class, and is posted as 1st Assistant to the Resident, Persian Gulf, with effect from the date of assuming charge, *vice* Major Grant.

Captain N. C. Martelli, Officiating Political Assistant, 2nd Class, and Assistant to Agent, Governor General, Rajputana, is appointed to officiate as Political Assistant, 1st Class, *vice* Captain Durand.

Shaikh Hissam-ood-deen, Political Assistant, 3rd Class, and Assistant Cantonment Magistrate, Secunderabad, is appointed to officiate as Political Assistant, 2nd Class, *vice* Captain Martelli.

Lieutenant M. J. Meade, Officiating Squadron Officer, 3rd Cavalry, Hyderabad Contingent, is appointed to officiate as Political Assistant, 3rd Class, and is posted to Rajputana, as Assistant to the Agent to the Governor General, with effect from the date of assuming charge.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—EXPENDITURE—ADMINISTRATION.

Port William, the 8th March 1878.

No. 1717.—Mr. C. Bernard, C.S.I., Additional Secretary to the Government of India in the Financial Department, was absent on privilege leave from the 25th February to the 7th March 1878, both days inclusive.

MINT AND CURRENCY.

The 8th March 1878.

No. 1713.—Lieutenant-Colonel J. H. White, R.E., made over charge of the Office of Mint Master, Bombay, to Mr. L. G. Hynes, before noon, on the 20th February 1878.

Major-General J. A. Ballard, R.E., C.B., received charge of the Office of Mint Master, Bombay, from Mr. L. G. Hynes, after noon, on the 25th February 1878.

No. 1714.—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.	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
1878.		Rs.	Rs.	Rs.	Rs.	Rs.
Feb. 28th	Calcutta	6,74,52,410	41,27,312	98,35,227	2,54,32,466	3,03,95,005
"	Madras	1,46,03,065	83,31,105	...	60,00,000	1,43,34,105
"	Bombay	3,93,52,350	3,24,04,084	1,41,85,116	1,54,00,000	6,24,15,780
"	Allahabad	68,42,070	42,50,300	...	31,00,000	93,59,380
"	Lahore	45,35,790	24,03,000	...	33,00,000	69,03,000
"	Calcutt	18,85,055	8,13,080	...	7,00,000	15,13,080
"	Coochada	25,16,940	24,14,915	...	5,00,000	29,14,915
"	Nagpore	7,48,750	6,05,745	...	6,00,000	12,95,745
"	Kurrachee	22,64,800	9,79,310	...	12,00,000	21,79,310
"	Akola	15,28,865	13,90,845	...	3,00,000	16,90,845
	TOTAL	14,07,31,145	5,97,78,336	2,40,20,343	5,69,32,466	14,07,31,145

SEPARATE REVENUE—OPIUM.

The 8th March 1878.

No. 1726.—Opium Revenue to date compared with the estimate for the year 1877-78.

PRESIDENCY.	LATEST MONTH.			TWELVE SALES OF BENGAL OPIUM AND ELEVEN MONTHS' PASS DUTY ON OPIUM EXPORTED FROM BOMBAY.		
	Estimate.	Actual.	Better than Estimate.	Estimate.	Actual.	Better than Estimate.
Bengal	Rs. 51,66,000	Rs. 51,90,800	Rs. 3,24,800	Rs. 5,68,26,000	Rs. 6,26,84,930	Rs. 58,58,930
Bombay	21,90,270	23,56,650	1,66,380	2,47,61,610	2,59,87,400	12,22,790
TOTAL Rs.	73,56,270	75,47,450	1,91,180	8,15,90,610	8,86,72,330	70,81,690

C. BERNARD,
Addl. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Port William, the 8th March 1878.

APPOINTMENTS AND PROMOTIONS.

No. 204.—ROYAL WARRANTS—

The Governor General in Council is pleased to direct the publication of the following extract of a Military letter from the Right Hon'ble the Secretary of State for India, No. 16 of the 31st January 1878:—

"Para. 1. I forward herewith copies of two Royal Warrants, dated 31st December 1877 and 28th January 1878 respectively, the former providing for the superannuation of General Officers of Her Majesty's Indian forces, the other providing for the promotion of the Officers of those forces."

VICTORIA by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, Empress of India.

Whereas it has been represented to Us that it is expedient to provide for the retirement of General Officers of Our Indian Forces who shall have attained or shall attain the age of seventy years, Our will and pleasure is, that every General Officer who shall have attained or shall attain the age of seventy years by or after the first day of October one thousand eight hundred and seventy-seven, shall be permanently removed from the establishment of Effective General Officers to the Retired List, unless in any special case it shall be represented to Us by Our Secretary of State for India in Council that a relaxation of this rule would be for the good of Our service. In case such General Officer shall have been holding a Staff appointment on the first day of October one thousand eight hundred and seventy-seven, he may continue to hold it until the expiration of the term for which he was appointed, unless it appear to Our Secretary of State for India in Council to be expedient that he should sooner be removed to the Retired List.

Given at Our Court at Osborne, this thirty-first day of December, in the year of our Lord one thousand eight hundred and seventy-seven, and in the forty-first year of Our reign.

By Her Majesty's command.

(Signed) SALISBURY.

VICTORIA by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, Empress of India.

Whereas it has been represented to Us that it is expedient to make further Regulations for governing the Promotion in the Army of the Officers of Our Indian Forces, Our will and pleasure is, that the following Regulations be established, and be the sole Regulations under which the Promotion in the Army of such Officers shall be effected, viz.:—

Regulations.

1. A Captain may attain the rank of Major—

(a) By regimental seniority;

(b) By 20 years' service in the Army in the case of Officers whose appointment to Our Indian Forces was made subject to the conditions prescribed in the General Order of Our Governor General of India in Council, dated the 9th of December 1859, No. 1637;

(c) By brevet, after 20 years' service in the Army, so long as there remain any Captains on the list of Cavalry and Infantry in Our Indian Forces;

(d) By brevet, in succession to a vacancy on the establishment of General Officers, provided such vacancy occur before 1st October 1880, or thereafter for so long as there remain any Captains on the list of Cavalry and Infantry who are not subject to the conditions prescribed in the General Order of Our Governor General of India in Council, dated the 9th December 1859, No. 1637;

(e) By brevet, for distinguished service in the field;

(f) By brevet, for distinguished service of an exceptional nature other than in the field.

2. A Major may attain the rank of Lieutenant-Colonel—

(a) By regimental seniority;

(b) By 26 years' service in the Army in the case of Officers whose appointment to Our Indian Forces was made subject to the conditions prescribed in the General Order of Our Governor General of India in Council, dated the 9th of December 1859, No. 1637;

(c) By brevet, after 26 years' service in the Army, so long as there remain any Majors on the list of Cavalry and Infantry in Our Indian Forces;

(d) By brevet, in succession to a vacancy on the establishment of General Officers, provided such vacancy occur before 1st October 1880, or thereafter for so long as there remain any Majors on the list of Cavalry and Infantry who are not subject to the conditions prescribed in the General Order of Our Governor General of India in Council, dated the 9th December 1859, No. 1637;

(e) By brevet, for distinguished service in the field;

(f) By brevet, for distinguished service of an exceptional nature other than in the field.

3. A Lieutenant-Colonel may attain the rank of Colonel—

(a) By 12 years' service in the substantive grade of Lieutenant-Colonel;

(b) By brevet, after 31 years' service in the Army, five of which shall have been in the grade of Lieutenant-Colonel;

(c) By brevet, on appointment to be one of Our Aides-de-Camp;

(d) By brevet, as a reward for distinguished service in the field;

(e) By brevet, for distinguished service of an exceptional nature other than in the field;

(f) By brevet, after five years' satisfactory service with the rank, whether substantive or brevet, of Lieutenant-Colonel—

(1) In any military appointment, except as commanding a company or as Equerry or extra Equerry;

(2) In any civil situation approved by Our Secretary of State for India in Council upon the recommendation of Our Governor General in Council and Commander-in-Chief in India, provided it be of a nature to afford practical experience likely to be afterwards of advantage in military service.

(g) By brevet after eight years' satisfactory service as a substantive Lieutenant-Colonel or substantive Major, with the brevet rank of Lieutenant-Colonel, as Equerry or extra Equerry to the Sovereign or the Prince of Wales.

No period of acting staff service less than six months' duration shall reckon towards the rank of Colonel, unless it be converted into actual staff service by subsequent confirmation.

4. The rank of Brigadier-General shall be local or temporary only.

5. The names of General Officers shall be borne upon three separate lists. The first shall contain the names of those on the fixed establishment, and of those who having been promoted out of their regular turn shall be supernumerary to the fixed establishment; the second, those of Officers retired under Our Royal Warrant of the 31st day of December 1877; and the third, those who shall have retired from the service with the honorary rank of Major-General, Lieutenant-General, or General.

6. The names of the Colonels and General Officers of the Staff Corps now borne on the Indian List to regulate promotion, shall remain on that list, and the names of the Officers of the Staff Corps henceforth promoted to the rank of Colonel shall be placed on that list, to be thereon retained in *italics*, until their death or retirement for the purpose of regulating the promotion of the Officers below them.

7. The fixed establishment of General Officers (including the names of Officers of the Staff Corps) shall be the following:—

Generals	...	23
Lieutenant-Generals	...	35
Major-Generals	...	59
	Total	117

8. Every vacancy on the establishment of General Officers shall be filled by the promotion of the senior Colonel of the Indian Army; or by the moving up of the name of the senior Officer of the Staff Corps borne on the list to regulate promotion; or by the transfer of a General Officer from the supernumerary list as provided in Art. 12.

9. Every vacancy on the establishment in the rank of Lieutenant-General or in that of General shall be filled up in like manner by the promotion of the Senior Officer of the Indian Army in the grade next below, or by the moving up of the name of the Senior Officer of the Staff Corps borne on the list of that grade.

10. Temporary rank and command as Major-General, Lieutenant-General, or General may, for the convenience of Our Service, be conferred, without regard to seniority, on Colonels, Major-Generals, or Lieutenant-Generals respectively; and if the Officer during the continuance of such temporary rank and command shall have conducted himself to Our satisfaction, the rank so held may, upon the recommendation of Our Governor General in Council, be converted into permanent rank after having been held for five years in time of peace, or for any shorter period in the field during war. A Colonel who shall vacate an appointment as temporary Major-General, and whose temporary rank shall not have been made permanent, may, upon the recommendation of Our Governor

General in Council, be made an honorary Major-General, and shall retain that rank until he succeeds to the establishment in virtue of his seniority on the list of Colonels.

11. Promotion may be conferred upon a Colonel, Major-General, or Lieutenant-General, without regard to seniority for distinguished service in the field, and in such case the recommendation of Our Governor General in Council, detailing the services for which the Officer is promoted, shall be published in the General Orders of Our Indian Military Forces, and in the *London Gazette*.

12. An Officer not below the rank of Colonel, promoted after temporary service in a higher rank, or for distinguished service in the field, shall be borne as supernumerary, and shall not be placed on the establishment in his new rank until the time when he would have attained such rank by seniority; that is to say, when the surviving Officer who stood next senior on the list to the Officer promoted under Art. 9 or 10, shall have attained the same rank on the establishment, the next vacancy shall be filled by the transfer of the supernumerary General Officer to the establishment.

13. A supernumerary Major-General, who has been promoted after temporary service and absorbed, under Art. 12, into the establishment, shall have seniority according to the date of his permanent rank as Major-General, and shall rise to be Lieutenant-General, whether before or after his absorption into the establishment, in accordance with that seniority. A supernumerary General Officer promoted for distinguished service in the field, and absorbed under Art. 12, shall take his seniority from the date of his promotion as published in the "*London Gazette*".

14. Field Marshals shall be appointed at the will of the Sovereign, and the rank shall be conferred without reference to seniority. A General Officer, retired under Our Warrant of the 31st day of December 1877, shall remain eligible for promotion to the rank of Field Marshal.

15. A Major-General or a Lieutenant-General, retired under Our Warrant of the 31st day of December 1877, shall be promoted to the rank of Lieutenant-General or General when the Officer on the establishment, who was next junior to him as a Colonel, shall obtain such promotion.

16. Every Officer permitted to retire on full pay may be granted a step of honorary rank on retirement.

Given at Our Court at Osborne, this 28th day of January, in the year of our Lord one thousand eight hundred and seventy-eight, and in the forty-first year of Our Reign.

By Her Majesty's Command.
(Signed) SALISBURY.

2. With reference to the above, His Excellency in Council is pleased to notify that, although removed from the army, the General Officers thus superannuated are not otherwise affected. They retain their Colonelcies of Cavalry and Infantry and their Colonel's allowances, they must continue to subscribe to the various military funds, and their widows retain their claims on the fund formerly called Lord Clive's.

No. 205.—STAFF CORPS—

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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Charles John Farquharson,—4th March 1878.

No. 206.—The under-mentioned officers having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieut. Leslie Trevor Bishop, Bengal Staff Corps.	} 2nd March 1878.
Lieutenant Lewis Archibald Charles Cook, Bengal Staff Corps.	

No. 207.—BREVET—

The under-mentioned officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel Thomas Gordon Coles, Bombay Staff Corps,—3rd March 1878.

No. 208.—ARMY COMMISSARIAT DEPARTMENT—

Temporary.

Lieutenant A. G. Yaldwyn, 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 1878, *vice* Lieutenant C. M. Keighley, Sub-Assistant Commissary General, 2nd class, and Officiating Sub-Assistant Commissary General, 1st class, on furlough.

Lieutenant E. C. C. Sandys, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 2nd class, to officiate as Sub-Assistant Commissary General, 1st class, from 15th February 1878, *vice* Captain T. F. Hobday, Sub-Assistant Commissary General, 1st class, on furlough.

The acting promotion of Lieutenant P. A. Buckland, Sub-Assistant Commissary General, 3rd class, in G. G. O. No. 1086 of 1877, should be to the grade of Sub-Assistant Commissary General, 2nd class, and not 1st class.

No. 209.—NATIVE ARMY—

Jemadars Bhugwan Singh and Feroze Khan, appointed on probation to the 29th (Punjab) Regiment of Native Infantry, in G. G. O. No. 57 of 1876, are confirmed in that rank, with effect from the 18th January 1876.

No. 210.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Captain Gordon Robb to be Major, *vice* Major H. J. Lawrell, resigned.

Darjeeling Volunteer Rifle Corps.

Major T. H. Lewin, Bengal Staff Corps, Deputy Commissioner, Darjeeling, to be Commandant, *vice* Mr. J. W. Edgar, C.S.I., resigned.

DISMISSALS AND REMOVALS.

No. 211.—The services of native medical pupil Abdul Kadir, No. 1211, admitted by G. G. O. No. 841 of 1876, are dispensed with.

FURLOUGH AND LEAVE.

No. 212.—The under-mentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) George Augustus Williams, Bengal Staff Corps, Commandant, 8th Regiment of Native Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Octavius Ludlow Smith, Bengal Staff Corps, District Superintendent of Police, 1st grade, Râe Bareilly,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Major Ayrton Pullan, Bengal Staff Corps, Assistant Superintendent, 1st grade, Officiating Deputy Superintendent, 3rd grade, Great Trigonometrical Survey of India,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Major Alexander Graham Owen, Bengal Staff Corps, Squadron Commander, 19th Bengal Lancers,—private affairs, for six months, under Rule IX of the Regulations of 1868.

Surgeon Alexander Wood, M.D.,—private affairs, for eleven months and fifteen days, under Rule IX of the Regulations of 1868.

Captain Lyndon Bolton Irwin, Bengal Staff Corps, Wing Officer, 20th (Punjab) Regiment of Native Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Captain Henry Arthur Fletcher, General List, Cavalry, Squadron Officer, 6th Bengal Cavalry,—urgent private affairs, for six months, under Rule XI of the Regulations of 1868.

Captain Beville Grenville Vyvyan, General List, Infantry, Wing Officer, 7th Regiment of Native Infantry,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Captain Joseph West Ridgeway, General List, Infantry, Political Agent, 3rd class, Officiating Political Agent, 2nd class, Political Agent, Eastern States, Rajpootana,—private affairs, for one year five months and seven days, under Rule IX of the Regulations of 1868.

Lieutenant William Hutt Curzon Wyllie, Bengal Staff Corps, Assistant Commissioner, 3rd grade, Oudh,—private affairs, for seven months and twenty days, under Rule IX of the Regulations of 1868.

Lieutenant Charles Marsh Keighley, Bengal Staff Corps, Sub-Assistant Commissary General, 2nd class,—private affairs, for one year, under Rules IX and XV of the Regulations of 1868.

Lieutenant Alister William Jamieson, Bengal Staff Corps, Wing Officer, 7th Regiment of Native Infantry,—medical certificate, for two years, under Rule VI of the Regulations of 1875.

Lieutenant William Grenville Mansel, Bengal Staff Corps, Wing Officer, 8th Regiment of Native Infantry,—medical certificate, for one year, under the Regulations of 1875. (See ruling, Rule 6, G. G. O. No. 1110 of 1876.)

Conductor Robert Lyons, Ordnance Commissariat Department,—medical certificate, for one year, under the Regulations of 1868.

No. 213.—The following extract from list No. 6, dated the 8th February 1878, received from the India Office, is published for general information:—

Permitted to return.

Major O. R. Newmarch, Staff Corps.
Surgeon-Major G. C. Chesnaye.
Major F. W. Boileau, Staff Corps.
Captain E. N. D. La Touche, Infantry.
" F. E. Wiggins "
" G. F. Young, Staff Corps.
Major J. Liston.
Surgeon-Major S. B. Partridge.

Granted extensions of leave.

Colonel E. M. Ryan, Staff Corps, 6 months, medical certificate.
Captain J. G. Hall, R. E., 6 months, private affairs.
Captain C. C. Dyce, Staff Corps, 4 months, medical certificate.

No. 214.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) J. T. Norgate, Bengal Staff Corps, Cantonment Magistrate, Sialkot, Punjab,—Bombay, 25th February 1878.
Surgeon-Major W. E. Allen, Medical Officer, Bhopal Battalion,—Bombay, 25th February 1878.
Major R. D. Osborn, Bengal Staff Corps,—Fort William, 2nd March 1878.
Captain R. J. Wimberley, Bengal Staff Corps, 1st Assistant Superintendent and District Superintendent of Police, Port Blair and the Nicobars,—Fort William, 2nd March 1878.
Captain F. Barrow, Bengal Staff Corps, Assistant Commissioner, 3rd grade, Lucknow,—Bombay, 28th February 1878.

No. 215.—REPORTS OF DEPARTURE—

Surgeon-Major H. Thom, M.D., G. G. O. No. 146 of 1878,—*Europa*, 16th February 1878, from Bombay.

Captain V. W. Tregear, General List, Infantry, The date of departure G. G. O. No. 170 of 1878,—*Enphrates*, 14th February 1878, from Bombay.

PAY AND ALLOWANCES.

No. 216.—PAY CODE—

The following corrections are to be made in the Pay Code for India, Volume I, British Troops:—

Article 2079. After the word "local" insert "Bombay," and at the end of the article, add, "the allowance is admissible for children born either before or after the father was pensioned."

Insert the following article at page 305:—

"1616a. A non-commissioned officer acting for a sub-conductor, will revert to the pay of his permanent grade on ceasing to perform the duties of his appointment, preparatory to proceeding on leave to Europe."

Article 1257, page 239. Insert the following:—

NOTE.—The allowances to commanders of Indian government troopships for messing officers, families, &c., are laid down in the "Regulations for Indian government troopships."

Article 311. For the words "by at least the lower standard," substitute, "the interpreter's test or higher standard in the Hindustani language."

Article 124, page 43. For "Fort Adjutant, Chunar," substitute "Commandant, Fort Chunar."

Article 1170, clause e, page 222. Insert the following at the end of the clause:—

"NOTE.—An officer coming under this clause, is entitled only to passage for himself, servants and baggage, but not for his family or horses."

To the Note at foot of page 223, after the words "unexpected emergency," add "see clause e of this article."

To the foot note at page 244, add "such an officer, if permitted to remain in India, retains a lien on his passage to England up to six months from date of ceasing to hold command."

Article 2084, clause (c), page 384. Add the words "or (in the case of a staff or departmental non-commissioned officer or his family) to another station the climate of which may be considered, by a medical officer, more suitable—provided the previous sanction of the Commander-in-Chief has been obtained to the move."

Article 2010. Add "Free passages are also allowed to these non-commissioned officers and their families if sent, under the advice of a medical officer, to stations other than convalescent depots, the climate of which may be considered more suitable—provided the previous sanction of the Commander-in-Chief has been obtained to the move, as in the case of families sent to convalescent depots."

Insert the following article at page 306:—

"1621a. An acting allowance of Rs. 10 a month, is granted to a regimental sergeant who may be appointed to act as transport sergeant-major during the absence on leave of the permanent incumbent."

Article 93. Under "Garrison Quartermaster, Fort William," insert "Staff officer and Superintendent of Details, Fort St. George."

Article 1089. Expunge the words "but for the permanent depot," &c., to the end of the article, and substitute "the same rate of mess allowance is authorized for the permanent depot at Deolalie."

Article 1003. The note to this article is reconstructed as follows:—

"NOTE.—An officer in civil employ cannot reckon in this interval of three years, any periods of absence from actual duty, excepting furlough for a period not exceeding six months under article 1012, and also excepting privilege leave."

Article 1012. Expunge the words "except in the case of an officer in civil employ, see note, article 1003."

Article 72. Enter the following:—

"NOTE.—The word 'allowances' in this article includes travelling allowances. It is to be understood that the pay of an officer who relinquishes military for civil duty in the forenoon, will be chargeable to the civil department for that day; if, on the other hand, the officer relinquishes military duty in the afternoon, his pay for that day will be chargeable to the military department, and vice-versa in the case of an officer transferred from civil to military duty."

Article 370, clause e, page 91. After the word "sickness" insert "or on account of sickness in his family."

Article 1079. Add "but the allowance is not admissible to an officer ordered to remain behind on account of sickness in his family."

Insert the following article at page 274 immediately above the heading "Medical Branch":—

"1462a. A combatant warrant officer when marching on duty or attached to a camp of exercise, is not entitled to be provided with government camp equipage, carriage and marching establishments for the same; but a second class warrant officer (conductor or sub-conductor) who has not had the opportunity of providing himself with tents, may, as an indulgence, be supplied on loan with such camp equipage as may be available, under the conditions prescribed in article 1053, and at the following monthly charge for rent:—

	In standing camp.	On the march.
	Rs. A. P.	Rs. A. P.
Tent, staff sergeant's	5 8 0	7 8 0
Ditto necessary	...	...

Insert the following article at page 280:—

"1503a. A combatant warrant officer when travelling on duty by rail, is allowed free conveyance for his own tents if required to take them, in addition to the weight of baggage prescribed in the foregoing articles."

Insert the following articles:—

"419a. An officer (major or captain) who may be placed in charge of the horses and equipment of a battery of Royal artillery during the interval between the departure of one battery, on its return to England, and the arrival of the relieving battery, will be granted a charge allowance, Rs. 30, and stationery allowance, Rs. 20, total Rs. 50 per mensem, in addition to the prescribed allowance for shoeing horses. Article 441, clause a."

"2030a. Free passes to and fro by rail and such other conveyance as may be necessary in continuation of the railway journey,

are sanctioned for the guardians of children proceeding to or from the 'Summer Homes for Soldiers' Children' at Murree and Mussoorie; but, whenever practicable, the children must be sent with convalescents proceeding to or returning from those hill stations."

Article 1043A, page 197.—To the clause ending with the words "shall not be under these rules," add "military officers of the public works department are in civil employ, and are, therefore, not eligible to elect these rules."

No. 217.—The following corrections are to be made in the Pay Code for India, Volume II, Native Troops:—

Article 78, clause d, page 20. Expunge—

	Pay including Cantonment or half batta.	Extra batta &c.
Rs. A. P.	Rs. A. P.	
"Farrier	9 0 0	1 8 0"
"Salootree	9 0 0	1 8 0"

and substitute—

"Farrier-salootree (in one person with the rank of havildar) ... 18 0 0 5 0 0"

Article 98, clause g, page 28. Under "Rough-rider Naick" insert—

"Assistant to Farrier ... 2 0 0" and extend the bracket to include the above.

Article 559, page 119. Expunge the rates of pay, and batta, opposite the grades of "Farrier Salootree," and substitute the words—

"For pay and batta of Farrier-Salootree, see article 78, clause d."

Article 470, clause b, page 93. For "Havildar, Artillery," substitute "Havildar, Farrier-Salootree, Artillery."

Article 647, page 135. Expunge the rates of pension opposite the grades of "Salootree Farrier" in the "Hyderabad" column, and substitute the words "see article 470, clause b."

Article 564 is reconstructed as follows:—

"564. The following classes are entitled to good-conduct pay at the rates laid down below, and under the rules which regulate the receipt, advancement, forfeiture, and restoration of

the allowance, as prescribed in Articles 114—130:—
Jemadar-driver, sirdar-driver, driver, jemadar-mahout, mahout and elephant coolie of heavy (British) artillery; mule-driver of British and native (Punjab) mountain artillery, farrier and salootree of native (Punjab) artillery; muleteer and mule-driver (not havildar and naick) of native mountain artillery, Bombay—

1st rate—After six years' service, one rupee monthly.
2nd rate—After ten years' service, two rupees monthly.

Insert the following article at page 13:—

"75 a. A passed medical pupil to whom it may be necessary to grant leave on medical certificate, is allowed half pay for a period not exceeding two months in the calendar year."

Page 114.—Foot note *m* is reconstructed as follows:—

"*m*. One of the mouchies in each battery of horse, G. L. No. 486-7 of 22nd field, and heavy artillery receives Rs. 10."

Article 5a. After the words "Native artillery" add "but it is specially granted to drivers, muleteers, salootrees, and farriers of mountain batteries of the Punjab frontier force."

Insert the following immediately under the second line of Article 665, page 140, also at the foot of the scales of wound and injury pensions given at pages 98, 138 and 139:—

"Farrier-salootrees of the Hyderabad contingent artillery hold the rank of havildars and are allowed the privileges enjoyed by that rank in respect of wound, injury, and family pensions."

G. L. No. 1702-4 of 31st January 1878. Articles 270 and 346. Immediately under "Havildar," insert "Farrier-salootree of Hyderabad artillery only."

Article 617, page 129. Expunge the words "salootries and" in the third line.

Insert the following article:—

"4134. A native officer transferred, on promotion, from one regiment to another, is allowed a passage at the public expense."

PENSIONS.

No. 218.—Ressaidar Law Wilson, 16th Bengal Cavalry, is transferred to the Pension Establishment, and granted a pension of Rs. 90 per mensem, as a special case.

No. 219.—Second class hospital assistant Bullie Ram, attached to the Police Hospital, Fatehgarh, is granted a pension of Rs. 10 per mensem, from the date of his discharge, payable in the Presidency Circle.

No. 220.—The under-mentioned heirs are admitted to the Native Family Pension Establishment:—

Names.	Rank, name, and corps of deceased.	Date of admission.	Period and amount of pension payment monthly.	Circle of payment.
Shahrab...	Mother of Bahadur Ally, late a sepoy of the 22nd N. I.	25th Oct. 1877.	For life. 2 12 0	Punjab.
Bannoo...	Widow of Kheweh Khan, late a sepoy of the 22nd N. I.	Ditto	For life. 2 12 0	Ditto
Kissendeh...	Widow of Prem Singh, late a sepoy of the 22nd N. I.	Ditto	For life. 2 12 0	Ditto

TRANSFER OF OFFICERS.

No. 221.—The services of Major F. W. Boileau, Bengal Staff Corps, Deputy Assistant Quartermaster General, are placed at the disposal of the Foreign Department.

No. 222.—The services of Captain H. G. Grant, 78th Foot, Aide-de-Camp to the Commander-in-Chief in India, are replaced at the disposal of His Excellency.

No. 223.—The services of Captain R. H. Salkeld, General List, Infantry, Wing Officer, 16th (The Lucknow) Regiment of Native Infantry, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 224.—The services of Lieutenant C. H. Brookes, Royal Engineers, Assistant Engineer, 1st grade, Mysore, are, with reference to the notification by the Public Works Department, No. 93, dated the 28th February 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 225.—The services of Lieutenant H. A. Yorke, Royal Engineers, are placed at the disposal of the Public Works Department.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th March 1878.

Statement of Deposits on account of Estates from 23rd February to 8th March 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
BRITISH MILITARY SERVICE.							
Robert Lloyd Edwards (a)	Lieutenant	4th Battalion, Rifle Brigade.	18th Oct. 1877	Intestate	Rs. A. P.	974 5 8	

(a).—Next-of-kin—Father—Charles Lloyd Edwards, Esq., care of Robert Willis, Esq., 57, Gt. Cumberland Place, Hyde Park, London, W. Administrator General, Bengal, administering.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 8th March 1878.

No. 10.—The following appointments are made in Her Majesty's Indian Marine, with effect from the dates the officers report themselves for duty to the Superintendent of Marine, Bombay:—

Mr. Thomas George Rocastle Finny, to be a second grade officer, and Mr. Guy L'Estrange Mathias, to be a fourth grade officer, both on probation, and posted to the Indian Government Ship *Semiramis* for general duty.

No. 11.—Mr. Harry Browne Simpson, to be a third grade officer, in Her Majesty's Indian Marine, and posted to the Indian Government Ship *Enterprise*, with effect from the 22nd February 1877.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.
Fort William, the 26th February 1878.

No. 89.—CORRIGENDUM.—In Public Works Department Notification No. 22 R of the 16th January 1878, for Act XXV of 1877, read Act XXV of 1871.

The 2nd March 1878.

No. 99.—Mr. C. Wells, Supervisor, 1st Grade, is re-transferred from Madras Public Works to Central Provinces.

No. 100.—Mr. W. Ball, Assistant Examiner, 3rd Grade, temporary rank, attached to the Office of the Examiner of Telegraph Accounts, is granted one month's leave on medical certificate under Section 3, Supplement F, of the Civil Leave Code, with effect from 5th February 1878.

No. 101.—Mr. H. Dangerfield, Executive Engineer 4th Grade (temporary 3rd Grade), is appointed Superintendent of Way and Works on the Holkar and Neemuch State Railways, Open Line.

No. 102.—Mr. D. Geddes, Supervisor, 1st Grade, His Highness the Nizam's State Railway, is transferred to the Dhond and Manmad State Railway.

The 5th March 1878.

No. 103.—Major C. M. Moberly, M.S.C., Examiner, 2nd Class, 2nd Grade, is appointed to officiate as Examiner of Guaranteed Railway Accounts, Calcutta, till further orders.

Major Moberly received charge of the Office from Captain W. J. LeBreton on the afternoon of the 2nd March 1878.

The 7th March 1878.

No. 104.—The following transfers are made in the Superior Accounts Establishment of the Public Works Department:—

Captain A. G. Begbie, R.E., Examiner of Public Works Accounts, Mysore, is appointed Examiner of Guaranteed Railway Accounts to the Government of India, Calcutta.

Mr. R. K. Williams, Deputy Examiner, attached to the Office of the Examiner, Guaranteed Railway Accounts, Madras, is temporarily appointed to officiate as Examiner of Guaranteed Railway Accounts, Calcutta, until relieved by Captain Begbie.

Mr. R. N. Burn, temporary Deputy Examiner, Rajpootana State Railway, is temporarily transferred to the Office of the Examiner, Guaranteed Railway Accounts at Madras.

No. 105.—The following temporary promotions are made in the Superior Accounts Establishment of the Public Works Department to fill existing vacancies:—

Names.	Present Grade.	Grade to which temporarily promoted.
Mr. R. G. Macdonald	Exr., 3rd Class, 1st Grade.	Exr., 2nd Class, 2nd Grade.
Captain A. G. Begbie, R. E.	Exr., 3rd Class, 2nd Grade.	Exr., 3rd Class, 1st Grade.
Captain F. G. Oldham, R. E.	Exr., 3rd Class, 2nd Grade.	Exr., 3rd Class, 1st Grade.
Mr. R. K. Williams	Dy. Exr. ...	Exr., 3rd Class, 2nd Grade.
.. W. H. Marten...	A. E., 3rd Grade, (temporary 1st Grade).	Dy. Exr.
.. H. Rainier ...	A. E., 2nd Grade	A. E., 1st Grade
.. W. F. Barrow...	" 3rd Grade	" 2nd Grade
.. W. F. O'Donoghue.	" 3rd Grade	" 2nd Grade

The 8th March 1878.

No. 106.—Lieutenant C. H. P. Christie, R.E., Deputy Examiner of Public Works Accounts, Madras, at present attached to the Office of the Accountant General, Public Works Department, is permitted to avail himself of subsidiary leave previous to furlough from the forenoon of the 11th March 1878.

RAILWAY.

The 2nd March 1878.

No. 98A.—In exercise of the powers conferred by Section 26 of Act XVIII of 1854, as amended by Act XXV of 1871, the Governor-General in Council is pleased to sanction, in the case of the South Indian Railway, the following variations proposed by the South Indian Railway Company in the General Rules and Regulations for Railways in India, published in Home Department Notification No. 5716, dated the 21st October 1867:—

For Rule 12, Section I, the following shall be substituted:—

"Whenever engines or trains are timed to run, or are from any cause expected to run, on any portion of the line later than thirty minutes before sunset and before sunrise, the signal lamps on that portion of the line shall be lighted at each station thirty minutes before sunset. The signal lamps may be extinguished when the last of such engines or trains has passed or when it becomes broad day-light. During the twilight both the day and night signals shall be used."

For Rule 5, Section XI, the following shall be substituted:—

"He is to see that all the servants obey the rules and regulations, and is to pay particular attention to the signals and the rules respecting them, and to see that, whenever engines or trains are timed to run, or are from any cause expected to run, past or to the station under his charge, later than thirty minutes before sunset and before sunrise, the signal lamps are lighted thirty minutes before sunset, that they are not extinguished before the last of such engines or trains has run, unless, before such engine or train arrives, it has become broad day-light, and that during the twilight both the day and night signals are used."

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, THURSDAY, MARCH 14, 1878.

{ Register
No. 33.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and is, together with the Statement of Objects and Reasons, hereby promulgated for general information :—

ACT No. IX OF 1878.

An Act for the better Control of Publications in Oriental languages.

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion :

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess ; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications : It is hereby enacted as follows :—

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India ; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of India*.

Interpretation clause. 2. In this Act—

“Newspaper” means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental

language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names ; and

“Print,” “printed” and “printer” apply not only to printing, but also to lithography, engraving and photography.

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(a) print or publish in such newspaper any words, signs, or visible representations, likely to excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India ; or

(b) use or attempt to use such newspaper for the purpose of putting any person in fear or causing annoyance to him and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—“Valuable security,” “gratification” and “public servant” are used in this section in the senses in which they are respectively used in the Indian Penal Code.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (a), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (b), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible re-

presentations of the nature described in section three, clause (a), or is used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and

any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three, shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

And whenever it appears to the Local Government that any implements, utensils, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(a) where the newspaper specified in such warrant is printed or published, or

(b) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(c) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (a),

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used or attempted to be used for any purpose described in the same section, clause (b), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper. Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act,

shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs,

or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (a), of Act No. IX of 1878 [or is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (b), or Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This day of 187 .

A. B.

Secretary to { the Government of
the Chief Commissioner of

STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employes. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations:

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general

law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be *prevented*, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in oriental languages published in British India is as follows:

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government or antipathy between persons of different races, castes, religions or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the *Gazette*, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c., of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security; and if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it, the proceedings are at an end.

10. As regards books, pamphlets, &c., printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain. And in regard to them the Bill provides—

first, that if they contain matter of the nature already referred to or are used for purposes of extortion, the Local Government may seize them; and

secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India, EXTRAORDINARY. *Published by Authority.*

CALCUTTA, THURSDAY, MARCH 14, 1878.

{ Register
No. 33

HOME DEPARTMENT.

NOTIFICATION. JUDICIAL.

No. 349.

Fort William, the 14th March 1878.

In exercise of the power conferred by Section 1 of Act IX of 1878, an Act for the better control of publications in Oriental languages, the Governor General in Council is pleased to extend the said Act to the territories subject to the jurisdiction of the Governments of Bombay, Bengal, N.-W. Provinces and Oudh, and of the Punjab respectively.

By Order of His Excellency the Governor General in Council,

JAMES O'KINEALY,
Offg. Secretary to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 11. } CALCUTTA, SATURDAY, MARCH 16, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Calcutta, the 9th March 1878.

All covers intended personally for His Excellency the Vice-roy and Governor General and party,* during His Excellency's tour, should be addressed "Governor General's Camp," without the addition of any Post Town.

* Her Excellency the Lady Lytton.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General, and Officiating Private Secretary.
Lieutenant-Colonel G. Villiers, Military Secretary.
Mrs. Barnett.
Lord W. Beresford, A.-D.-C.
Mr. H. Rose, A.-D.-C.

All other communications connected with business of a routine nature should be sent, as usual, to the several Head-Quarters Departments.

S. C. BAYLEY,
for Private Secy. to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 13th March 1878.

No. 284.—Mr. A. P. Howell, M.A., of the Bengal Civil Service, reported, on the forenoon of

the 4th instant, his return from the privilege leave granted to him by Home Department Notification No. 941, dated the 27th November 1877.

The services of Mr. Howell are placed at the disposal of the Public Works Department, Famine Branch.

The 15th March 1878.

No. 288.—Mr. F. C. Daukes, Under Secretary to the Government of India in the Home Department, has obtained furlough for one year, with effect from the 13th May 1878, or any subsequent date on which he may avail himself of it.

No. 290.—APPOINTMENT.—Mr. C. E. Buckland, B. A., of the Bengal Civil Service, to officiate as Under Secretary to the Government of India in the Home Department during the absence on furlough of Mr. F. C. Daukes.

SANITARY.

The 13th March 1878.

No. 58.—Surgeon C. W. Owen is temporarily attached to the Office of the Sanitary Commissioner with the Government of India until further orders, with effect from the date on which he was relieved of the appointment of Officiating Superintendent of the Eye Infirmary, Calcutta.

JUDICIAL.

The 13th March 1878.

No. 340.—In exercise of the power conferred by Section 22 of the Reformatory Schools Act V

of 1876, the Governor General in Council is pleased to make the following Rules for regulating the periods for which Courts and Magistrates in the territories administered by the Lieutenant-Governor of Bengal may send youthful offenders to reformatory schools in the said territories:—

RULE I.—No boy shall be sent to a reformatory school on a first conviction (except as provided in Rule III), if under ten years of age, for a less period than five years; if over ten, for a less period than three years, unless he shall sooner attain the age of 18.

RULE II.—On a subsequent conviction for a similar offence, a boy under ten years of age shall not be sent to a reformatory school for a less period than seven years; if over ten, for a less period than five years, unless he shall sooner attain the age of 18.

RULE III.—A first conviction may bring a boy under Rule II—

(1) if he belongs to a criminal tribe within the meaning of Act XXVII of 1871, Section 2;

(2) if either of his parents is an habitual criminal;

(3) if he is destitute; and

(4) if the offence of which he is convicted is one arguing great depravity.*

* *N. B.*—The word "depravity" here means a general corruption of morals apart from the specific criminality of the particular act.

The 14th March 1878.

No. 349.—In exercise of the power conferred by Section 1 of Act IX of 1878, an Act for the better control of publications in Oriental languages, the Governor General in Council is pleased to extend the said Act to the territories subject to the jurisdiction of the Governments of Bombay, Bengal, N.-W. Provinces and Oudh, and of the Punjab respectively.

PORT BLAIR.

The 13th March 1878.

No. 67.—Privilege leave for three months is granted to Sirdar Baghail Singh, Extra Assistant Superintendent, 2nd Class, and Officiating District Superintendent of Police, Port Blair and the Nicobars, with effect from the date on which he may avail himself of the same.

The 15th March 1878.

No. 75.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of the Andaman and Nicobar Islands is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the Chief Commissionership of the Andaman and Nicobar Islands.

No. 76.—In exercise of the power conferred by Section 6 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of the Andaman and Nicobar Islands is pleased to issue the following directions for the administration of civil justice in the said Islands:—

(1). The First Assistant Superintendent shall have power to try and determine suits of every description under Rs. 5,000 in value or amount;

(2). The Officer in charge of the Nicobars shall have power to try and determine suits of every description under Rs. 500 in value or amount;

(3). The Deputy Superintendent shall have power to try and determine suits of every description without limitation in value or amount and to hear appeals when an appeal is allowed by the Law of Civil Procedure from decisions and orders of the First Assistant Superintendent and the Officer in charge of the Nicobars.

The Court of the Deputy Superintendent shall be deemed to be the principal Civil Court of Original Jurisdiction in the said Islands.

(4). The Chief Commissioner shall discharge all the functions of the Sadr or highest Civil Court of Appeal in the said Islands.

No. 77.—In exercise of the power conferred by the twenty-eighth of Victoria, Chapter fifteen, section three, the Governor General in Council is pleased to authorize and empower the High Court at Calcutta to exercise Original and Appellate jurisdiction and to discharge all the functions of a High Court under the Code of Criminal Procedure in all criminal proceedings against European British subjects or persons jointly charged with European British subjects in the Chief Commissionership of the Andaman and Nicobar Islands.

EDUCATION.

The 15th March 1878.

No. 70.—Under Section 12, Act II of 1857, the Governor General in Council is pleased to authorize the affiliation to the Calcutta University of the Mahomedan Anglo-Oriental College at Aligarh, with effect from the 1st January 1878, up to the standard for the First Examination in Arts.

ECCLESIASTICAL.

The 11th March 1878.

No. 99.—APPOINTMENT.—The Reverend J. Williamson, M.A., Chaplain of the Church of Scotland on the Bengal Establishment, to officiate as Senior Chaplain during the absence on furlough of the Reverend J. M. Thomson, M.A., or until further orders.

Mr. Williamson received charge of his office on the afternoon of the 28th ultimo.

The 14th March 1878.

No. 102.—APPOINTMENT.—The Reverend F. Orton, B.A., Junior Chaplain, to be Senior Chaplain, with effect from the 28th ultimo.

J. O'KINEALY,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 14th March 1878.

No. 347F.—The Governor General in Council has been pleased to appoint Mr. D. P. Copeland to officiate as a Sub-Assistant Conservator of Forests, on probation, with effect from the 1st March 1878.

Mr. Copeland is posted to Assam, but will, as a temporary measure, be employed in the office of the Inspector General of Forests.

No. 351F.—Mr. J. Adamson, Deputy Conservator of Forests of the 3rd Grade in British Burma, is granted two years' furlough to Europe, under Section 12 of the Civil Leave Code, with effect from this date, or from any subsequent date on which he may avail himself of the same.

Mr. Adamson is also granted subsidiary leave for thirty days.

The 15th March 1878.

No. 358F.—Mr. J. W. Oliver, Assistant Conservator of Forests of the 2nd Grade in British Burma, is appointed to officiate in the 1st Grade of Assistant Conservators, with effect from the 21st November 1877.

COMMERCE AND TRADE.

The 15th March 1878.

No. 11 of 1878.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

RED SEA.

Central Channel—Zebayir Islands, Jebel Zukur, and the Hanish Islands.

The information contained in this Notice has been published by the Hydrographer to the British Admiralty.

The following amended positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, are derived from a recent examination by Commander W. J. L. Wharton, H. M.'s Surveying Vessel *Fawn*, 1877.

ZEBAYIR ISLANDS.—The west end of Centre Peak Island lies East one mile from the position it formerly occupied on the Admiralty Chart, and is now placed in latitude $15^{\circ} 14' N.$, longitude $42^{\circ} 12' E.$ The west end of Jebel Zebayir is E. by S. $1\frac{1}{2}$ miles; the west end of Saddle Island is E. N. E. $1\frac{1}{2}$ miles; and the remaining islands of the group are N. E. by N. $1\frac{1}{2}$ miles from their former charted positions respectively.

An islet 40 feet high lies S. W. $\frac{1}{2}$ S. half a mile from Rugged Island.

JEBEL ZUKUR AND THE HANISH ISLANDS.—Jebel Zukur and the Hanish Islands are situated $2\frac{1}{2}$ miles S.E. of their former position on the chart. Jebel Zukur north point is in latitude $14^{\circ} 3' 53" N.$, longitude $42^{\circ} 45' 28" E.$, depending on the submarine telegraph office at Aden, being in longitude $44^{\circ} 58' 32" E.$

[All Bearings are Magnetic. Variation $4^{\circ} 20'$ Westerly in 1878.]

JOHN HENRY ELLIS, *Staff Comdr., R. N.,*

Deputy Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT; }
CALCUTTA,
The 15th March 1878.

By order,

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

This notice affects the following Admiralty Charts:—Red sea, sheet 4, No. 8d, sheet 5, No. 8e; Index chart No. 2523; also, Red sea pilot, 1873, pages 15, 29, 32, 33; and Taylor's Sailing Directory, Vol. I, page 165.

If this Notice is received on boardship, the information contained therein should be noted in the Sailing Directions, and compared with the charts, when the ship is navigating the locality to which it refers.

MINERALS AND GEOLOGICAL SURVEY.

The 13th March 1878.

No. 30.—The privilege leave granted to Mr. Jules Schaumburg, Artist attached to the Geological Survey of India, in Notification No. 55, dated the 20th December last, has been extended by one day.

G. H. M. BATTEN,

Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Fort William, the 15th March 1878.

No. 35 M.—The following description of the boundaries of the Sutna Cantonment is published for general information:—

Number of Pillar.	Description.	BEARING.		Direct distance in feet.
		Degrees.	Minutes.	
1	Situated almost due west of the Guards' Barrack on the opposite side of the Railway line, bearing with south distant signal 136° 20'; bearing with Semaphore at Railway Station, 79° 40'; bearing with chimney of cook-house attached to Railway Building No. 55, 43° 8'; bearing with north chimney of Agency Surgeon's Bungalow, 359° 52'; bearing with temple at foot of nearest hill to south of Sutna river, 204° 30'; bearing and distance to next pillar	270°	...	428
2	Situated due west of Pillar No. 1 at the bearing and distance noted— Bearing and distance to next pillar	234°	8'	1,643
3	Situated on a country track leading from Sohawal to Sutna Bazar, and to the south-east of the village of Mahadeo— Bearing and distance to next pillar	189°	53'	1,436
4	This is the South-West Cantonment Boundary Pillar, and situated to the north of the village of Dewaree— Bearing and distance to next pillar	121°	8'	1,609
5	Situated to the south of the Cavalry lines— Bearing and distance to next pillar	88°	6'	2,465
6	Situated immediately on the border of the Railway line, on the Western Railway fence, and to the north of Railway Engineer's Bungalow— Bearing and distance to next pillar	358°	6'	1,052
7	Situated at the south level crossing of the Railway line— Bearing and distance to next pillar	267°	41'	1,722
8	Situated at south-west corner of Railway Compound— Bearing and distance to Pillar No. 1	357°	56'	2,248

POLITICAL.

The 28th February 1878.

No. 518a P.—The Viceroy and Governor General has been pleased to confer the title of "Raja" upon Mian Jai Singh, Jaghirdar of Goler, in the Trans-Sutlej States, as a hereditary distinction.

The 14th March 1878.

No. 628 P.—With reference to Notification No. 2694 P, dated 6th December 1877, the recognition by the Government of India of the appointment of Mr. Hugo Vonder Hellen as Acting Consul for the German Empire at Rangoon during the absence of Mr. Schulze, has been confirmed by Her Majesty's Government.

GENERAL.

The 11th March 1878.

No. 729 G.—The services of Surgeon A. H. Leapingwell, Residency Surgeon, Mandalay, are replaced at the disposal of the Military Department.

The 15th March 1878.

No. 767 G.—Captain H. J. Stock, Bombay Staff Corps, officiated as Political Assistant, 2nd Class, and Cantonment Magistrate, Nasirabad, from the forenoon of the 3rd to the forenoon of the 29th December 1877.

No. 770 G.—The following appointments are made in the Meywar Bheel Corps:—

Major C. G. Gunning, 2nd in Command, to be Commandant, *vice* Colonel T. E. Gordon.

Major F. W. Boileau, Deputy Assistant Quartermaster General, to be 2nd in Command, with effect from the date of assuming charge, *vice* Major Gunning.

Major Boileau will officiate as Commandant during Major Gunning's absence.

No. 774 G.—Major C. Grant, Officiating Political Agent, 1st Class, is posted as Political Agent, Eastern States, Rajpootana, with effect from the date of assuming charge, *vice* Captain Ridgeway, proceeding on furlough.

This Notification supersedes that portion of the Notification of this Department No. 701 G, dated 8th March 1878, which relates to the posting of Major Grant.

Captain D. W. K. Barr, Political Assistant, 2nd Class, substantive *pro tempore*, and 1st Assistant to the Agent to the Governor General for Central India, is appointed to officiate as Political Agent, 2nd Class, *vice* Captain Ridgeway, and is posted to Jodhpore as Political Agent, with effect from the date of assuming charge, *vice* Major Cadell.

No. 777 G.—Mr. A. C. Lyall, Secretary to the Government of India, Home Department, and Officiating Agent to the Governor General for Rajputana, is appointed to be Secretary to the Government of India in the Foreign Department, with effect from the date of assuming charge, *vice* Mr. C. U. Aitchison, C.S.I.

No. 779 G.—Mr. C. A. Daniell, Officiating Commissioner, Benares, is appointed to officiate as Agent to the Governor General at Benares, with effect from the 15th February 1878, *vice* Mr. Carmichael.

No. 781 G.—APPOINTMENT.—Mr. R. B. Shaw, Officiating Political Agent, 2nd Class, is appointed

to officiate as Resident, 3rd Class, and is posted to Mandalay as Resident, with effect from the date of assuming charge, *vice* Lieutenant-Colonel Duncan.

This Notification supersedes that portion of the Notification of this Department, No. 400 G, dated 13th February 1878, which relates to the appointment of Lieutenant-Colonel W. Tweedie as Officiating Resident at Mandalay.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Fort William, the 15th March 1878.

No. 1864.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

SECTION 95, RULE 5 (PAGE 52).

Substitute the following for the Proviso inserted after "life" in the second sentence of this Rule by Notification No. 986, dated 15th February 1878:—

Provided that no gratuity which will yield on commutation a pension of less than two rupees a month, need be commuted at all under this Rule.

SEPARATE REVENUE—POST OFFICE.

The 15th March 1878.

No. 1845.—Under the powers vested in him by Sections 19, 20, 22 and 63 of the Post Office Act of 1866, the Governor General in Council is pleased to direct that from the 1st April next postage rates shall be chargeable upon letters, packets and parcels transmitted by the Indian Inland Post at the rates and under the conditions mentioned below, *viz.*:—

POSTAGE RATES AND CONDITIONS.

Prepaid Postage Rates.

The prepaid postage rates shall be as follows:—

(Postage can be prepaid only by a proper stamp or stamps, adhesive or embossed).

	Letters.	Packets in open covers. Prepayment of one rate ($\frac{1}{2}$ anna) compulsory.	Parcels.
	Annas.	Annas.	Annas.
Not exceeding $\frac{1}{2}$ tola in weight	$\frac{1}{2}$	...	...
Exceeding $\frac{1}{2}$ tola and not exceeding 1 tola	1	...	...
Exceeding 1 tola and not exceeding 2 tolas	2	...	...
For every additional tola	1	...	...
Not exceeding 10 tolas in weight	...	$\frac{1}{2}$	...
Exceeding 10 tolas and not exceeding 20 tolas	...	1	...
For every additional 10 tolas	...	1	...
Not exceeding 40 tolas in weight	...	...	8
Exceeding 40 tolas and not exceeding 80 tolas	...	...	12
For every additional 40 tolas	...	...	4

Unpaid Postage chargeable on delivery.

The unpaid postage rates shall be as follows:—

For an unpaid letter—double the prepaid rate.

For an insufficiently paid letter or packet—double the deficiency.

For an unpaid parcel—the prepaid rate.

For an insufficiently paid parcel—the deficiency.

Registration of Newspapers to cease.

Consequent upon the assimilation of the postage rates chargeable upon packets generally to those heretofore chargeable upon newspapers, it will no longer be necessary to register newspapers in the Postmaster General's office or to print registration numbers upon them.

Letter and Banghy Posts.

Articles not exceeding 10 tolas in weight shall be forwarded by the letter post (at letter or packet rates as the case may be) except when they are specially marked or presented by the senders for transmission as parcels. And any fully prepaid packet exceeding 10 tolas in weight which contains only a single mission news-paper* shall also be transmitted by the letter post.

All other articles shall be forwarded by the banghy post (at parcel or packet rates as the case may be) except when they are specially marked by the senders for transmission as letters, or when an intention to send them as letters is inferred from the outward appearance or other indication, such as prepayment of letter postage.

Packets how to be packed.

Packets must be packed in "open covers." By this term are meant covers open at the ends so as to admit of a ready examination of the contents, and containing nothing closed against inspection. Packets without covers shall be treated in the same way as those in open covers.

Contents of Packets.

Packets must not contain any communication having the character of an actual and personal correspondence unless such communication be wholly printed, lithographed or papyrographed. But proof sheets marked as such on the outside under the signature of the sender (even though they may bear manuscript corrections) shall be reckoned as being "wholly printed" within the meaning of this rule: and press manuscripts intended for publication shall not be reckoned as having the character of an actual and personal correspondence, provided that the packet has on the outside above the address the superscription "Press manuscript" and is addressed to the office of a newspaper.

Size of Packets.

No packet may exceed one foot and a half in length or one foot in width or depth.

Packets not fulfilling the prescribed conditions.

Packets not fulfilling the prescribed conditions or not prepaid with the minimum rate of half anna shall be forwarded charged with the letter or parcel postage whichever may be the least: but if any such packet contains only one or more newspapers, it shall not be forwarded but be sent to the Dead Letter Office.

Contents of Parcels.

Not more than one communication having the character of an actual and personal correspondence (unless wholly printed, lithographed or papyrographed) may be enclosed in a parcel.

Weight of Parcels.

No parcel may exceed 25 seers (2,000 tolas) in weight, nor may it be of a kind, which owing to size, shape or otherwise, cannot be carried without serious inconvenience to the mail service or risk to itself.

Receipts and acknowledgments for parcels when properly packed.

A person tendering a parcel at a post office within the prescribed hours shall be entitled to get a receipt for it, provided that a parcel so tendered is securely packed in cloth, wax-cloth or tin, and if it is packed in cloth or wax-cloth, provided further that it bears seals with distinct impressions of some device (not that of a current coin) at intervals not exceeding five inches along the lines of sewing.

CERTIFICATES OF POSTING OF UNREGISTERED ARTICLES.*Preparation and presentation of certificates.*

Persons desirous to have a certificate of posting in respect of any article for which a post office receipt is not given, may obtain such certificate under the following conditions, viz. :—

- (1) The certificates of posting should be presented ready written in ink along with the article to be posted, and both the certificate and the article should be presented at the Post Office window on any day except Sunday at least half an hour before the hour fixed for closing the mail for which it is intended.
- (2) The certificate should be an exact transcript of what is entered upon the address side of the article to be posted, and should have a half-anna postage label affixed thereto.
- (3) The Post Office will compare the address of the letter with the certificate, and if it be correct, will obliterate the postage label and impress the dated stamp upon the certificate. The certificate will be returned to the person who presented it.

* NOTE.—Here and elsewhere in this notification the term newspaper includes periodicals published at intervals not exceeding 32 days.

Official Postage Rates.

Prepayment is optional in all cases, except for registered articles. Unpaid rates are the same as the prepaid rates.	Letters.	Packets in open covers to contain no letter or communication of the nature of a letter (unless wholly printed, lithographed or papyrographed) or anything closed against inspection.		Parcels.
		Annas.	Annas.	
Not exceeding $\frac{1}{2}$ tola	...	$\frac{1}{2}$	$\frac{1}{2}$	See note (b).
Exceeding $\frac{1}{2}$ and not exceeding 10 tolas	...	1	1	
Exceeding 10 and not exceeding 20 tolas	...	2	1	
" 20 " 30 " "	...	3	1 $\frac{1}{2}$	
" 30 " 40 " "	...	4	2	
Exceeding 40 tolas	...	{ 1 anna per tola : see note (a) }		$\frac{1}{2}$ anna per 10 tolas.
Exceeding 40 tolas and not exceeding 80 tolas	...	...	...	12
Exceeding 80 tolas and not exceeding 120 tolas	...	...	...	16
For every additional 40 tolas	...	...	...	4

NOTE (a).—Thus an article weighing 41 tolas will be charged with 41 annas. Articles in closed covers which exceed 40 tolas will be conveyed by Banghy Post (as packets or as parcels) at the lower rate of charge, unless specially marked by the senders for transmission as letters, or prepaid at letter rates.

NOTE (b).—No rates are given for parcels not exceeding 40 tolas in weight, because they can be sent as registered letters at no greater cost.

NOTE (c).—All letters as well as all Packets not exceeding 10 tolas in weight and any fully prepaid packet exceeding 10 tolas which contains only a single Official Gazette are forwarded by Letter Post. All other articles are forwarded by the slower Banghy Post.

C. BERNARD,

Addl. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 9th March 1878.

APPOINTMENTS AND PROMOTIONS.**No. 226.—ADJUTANT GENERAL'S DEPARTMENT—**

Lieutenant-Colonel A. H. Murray, Royal Artillery, now officiating, to be Deputy Adjutant General, Royal Artillery in India, with effect from the 18th March 1878, in succession to Colonel C. G. Arbuthnot, C.B., whose tour of staff service will expire on that date.

The 13th March 1878.

No. 227.—MILITARY ACCOUNTS DEPARTMENT—

Lieutenant-Colonel G. J. D. Hay, Military Accountant, 2nd class, 1st grade, to officiate as Military Accountant, 1st class, 2nd grade, vice Colonel H. A. Cockburn, on furlough.

Colonel C. Armstrong, Bengal Staff Corps, to officiate as Military Accountant, 2nd class, 1st grade, with effect from the date on which he may take up the duties of the office, vice Lieutenant-Colonel Hay.

The 15th March 1878.

No. 228.—STAFF CORPS—

The under-mentioned officer of the Bengal Staff Corps, having completed 26 years' service, is pro-

moted to the rank of Lieutenant-Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Major (Brevet Lieutenant-Colonel) Albert Seagrims,—12th March 1878.

No. 229.—ADJUTANT GENERAL'S DEPARTMENT—

Colonel T. E. Gordon, C.S.I., Bengal Staff Corps, Honorary Aide-de-Camp to the Governor General, Commandant, Meywar Bheel Corps, to be an Assistant Adjutant General, with effect from the date on which he may take up the duties of the office, vice Lieutenant-Colonel C. H. S. Scott, whose tour of staff service will expire on the 20th March 1878.

Colonel Gordon will officiate, in addition, as 1st Assistant Adjutant General, vice Lieutenant-Colonel F. Eteson, Officiating as Deputy Adjutant General.

No. 230.—ORDNANCE COMMISSARIAT DEPARTMENT—

Lieutenant-Colonel T. Nicholl, Royal Artillery, Superintendent, Foundry and Shell Factory at Cossipore, to officiate as Deputy Inspector General of Ordnance and Magazines, with effect from the date on which he may assume charge of the appointment, vice Major D. J. Welsh, proceeding on furlough.

No. 231.—

RANK AND NAMES.	To what rank promoted.	From what date.	In whose room.
TEMPORARY.			
Sub-Conductor Andrew Gallagher ...	Officiating Conductor.	24th November 1877.	<i>Vice</i> Conductor Holland, on leave, or until further orders.
Magazine Sergeant Edward Whyte ...	Officiating Sub-Conductor.	Ditto	<i>Vice</i> Sub-Conductor Gallagher acting as Conductor, or until further orders.
PERMANENT.			
Sub-Conductor (Officiating Conductor) John Enright	Conductor	16th January 1878.	<i>Vice</i> Conductor Holland, pensioned.
Magazine Sergeant James Riddle (on furlough) ...	Sub-Conductor on probation.	Ditto	<i>Vice</i> Sub-Conductor Enright, promoted.
TEMPORARY.			
Sub-Conductor Daniel Buckley ...	Officiating Conductor.	14th February 1878.	<i>Vice</i> Conductor Regan, on furlough, or until further orders.
Magazine Sergeant Hugh Corrigan ...	Officiating Sub-Conductor.	Ditto	<i>Vice</i> Sub-Conductor Buckley acting as Conductor, or until further orders.

No. 232.—ARMY REMOUNT DEPARTMENT—

Temporary.

Lieutenant-Colonel H. C. Smith, junior Superintendent, to officiate as senior Superintendent, Reserve Remount Depôts.

Major T. F. C. Rochfort, senior Assistant Superintendent, to officiate as junior Superintendent, Reserve Remount Depôts.

Captain L. F. Jamieson, junior Assistant Superintendent, to officiate as senior Assistant Superintendent, Reserve Remount Depôts.

From the 6th March 1878, *vice* Colonel B. Parrott, on leave.

No. 233.—HYDERABAD CONTINGENT—

2nd Cavalry.

Surgeon J. F. Sargent, Medical Officer, 5th Infantry, Hyderabad Contingent, to be Officiating Medical Officer, *vice* Surgeon-Major B. Williamson, M.B., on furlough.

No. 234.—The following order issued by the Resident at Hyderabad is confirmed:—

No. 24, dated the 15th February 1878—Confirming the appointment of Lieutenant G. Adye, Officiating Squadron Officer, 1st Cavalry, Hyderabad Contingent, to act, in addition, as Adjutant, *vice* Captain R. A. Gilchrist, appointed to the 3rd Cavalry, Hyderabad Contingent.

BARRACK AND HOSPITAL SUPPLIES.

No. 235.—The following additions and corrections are made in G. G. O. No. 681 of 1877:—

TABLE No. 148 (COMMISSARIAT.)

CANTONMENT EQUIPMENT.

Section I.—Miscellaneous Articles.

Page 27.

Expunge the item, "Covers, earthen, glazed, for iron urinals."

Page 28.

In column 8 opposite "Lantern for common oil lamps"—after the word "latrine," which occurs in lines 5 and 7, enter *and Urinary*.

After the item, "Tin for cooking poultices," insert the following:—

Trays, earthen, glazed, "scale," 1 per earthen glazed urinal, "Remarks," Renewals 8 per cent. monthly on numbers in use.

MARCHING EQUIPMENT.

Section J.—Miscellaneous Articles.

Page 31.

After the item "Measure, wine, double, 2 and 4 oz." insert the following:—

Pan, for close-stool chair (commode), copper, "scale," one for each close-stool sanctioned. "Remarks," to be of the same shape and size as the crockery pan. To be tinued twice a month.

After the item, "Tarpaulins," insert the following:—

Tin, fomenting, "scale," 1 per 10 sick. For 5 per cent. of sick on strength.

Tin, for cooking poultices, "scale," 1 per 20 sick. For 5 per cent. of sick on strength.

Tray, wooden, 15 x 10 inches, for spreading poultices, "scale," 1 per 20 sick. For 5 per cent. of sick on strength.

TABLE No. 154 (COMMISSARIAT.)

PETTY SUPPLIES.

Page 33.

The "scale" and "remarks" opposite the item "Charcoal, animal, for Macnamaras filter," to be altered as follows:—

"Scale."—As a first supply to fully charge each filter, 28 lbs. for the new, and 30 lbs. for the old pattern filter. This supply should last two years, when it will be replenished if the old charcoal has lost its purifying qualities.

To replace loss in reburning, washing, &c., 9 oz. for each new, and 10 oz. for each old pattern filter, every six months.

"Remarks."—Aerating the charcoal should be effected every two months, and re-burning (purifying) the charcoal every six months.

TABLE No. 157 (ORDNANCE).

ARTICLES FOR GENERAL STATION PURPOSES.*

Page 44.

Above the entry "Flag Union 18' x 12'" enter what follows:—

"Articles."

Ambulances, 2-wheeled.

"Proportion allowed by regulation," two per regiment of Cavalry and Infantry and one per hospital of Royal Artillery.

"Surplus to be kept by Regiments," None.

* Line 12 below the column headings.

Page 46.

From the heading "Scale of army signalling apparatus for British Regiments, Batteries and Convalescent Depots" expunge the word—"Batteries."

"Scale of Army signalling apparatus for British Regiments, and Convalescent Depots."

Under the N. B. enter:—

Note.—The above scale has, with the exception of the telescopes and heliographs been sanctioned for detached half Battalions.

FURLOUGH AND LEAVE.

No. 236.—The under-mentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) Walter Theodore Chitty, Bombay Staff Corps, Controller of Military Accounts, Bombay,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) Sir Frederick Richard Pollock, K.C.S.I., Bengal Staff Corps, Commissioner and Superintendent, Peshawar Division,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Edward Charles Sparshott Williams, Royal Engineers, Director of State Railways, Central System, Officiating Deputy Secretary, Railway Branch, Public Works Department,—private affairs, for two years, under Rule IX of the Regulations of 1868.

First Class Veterinary Surgeon G. A. Oliphant, in veterinary charge of the Reserve Remount Depôt, Hapur,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel (Brevet Colonel) Frederic Sherwood Taylor, Royal Engineers, Chief Engineer, 2nd class, Public Works Department, Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta,—private affairs, for nine months, under Rule IX of the Regulations of 1868.

Surgeon-Major Charles Thomas Paske,—private affairs, for six months and twenty-eight days, under Rule IX of the Regulations of 1868.

Captain H. R. L. Morgan, Royal Artillery, Commandant, No. 5 Garrison Battery, Punjab Frontier Force,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Captain William Charles Ramsden, General List, Infantry, Wing Officer, 3rd Sikh Infantry, Punjab Frontier Force,—private affairs, for one year, six months and thirteen days, under Rule IX of the Regulations of 1868.

No. 237.—In G. G. O. No. 219 of 1877, granting an extension of leave to Major R. D. Osborn, for the words "the English pay of his rank," read *furlough pay*.

No. 238.—Major Noblett St. Leger Carter, East Indian Railway Volunteer Rifle Corps, is allowed leave of absence to proceed to Europe for eighteen months from the 6th April 1878.

No. 239.—Major James Davidson Gordon, C.S.I., 2nd in Command, Bangalore Rifle Volunteers, is allowed leave of absence for twelve months from the 1st February 1878.

No. 240.—Captain Irvine John Whitty, East Indian Railway Volunteer Rifle Corps, is allowed leave of absence to proceed to England for three months from the 1st May 1878.

No. 241.—The following extract from list No. 7, dated the 15th February 1878, received from the India Office, is published for general information:—

Permitted to return.

Lieutenant-Colonel F. H. Jenkins, S.C.

Captain A. Fiske, S.C.

Surgeon-Major J. M. Cuninghame.

Granted extensions of leave.

Surgeon-Major C. E. W. Beusley, 6 weeks, private affairs.

Lieutenant-Colonel A. M. Lang, R.E., 6 months, medical certificate.

Colonel P. S. Yorke, Infantry, 6 months, medical certificate.

Surgeon-Major T. W. Sheppard, 6 months, medical certificate.

No. 242.—REPORTS OF ARRIVAL—

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:—

Lieutenant W. H. Chippindall,—Bombay, 14th February 1878.

No. 243.—Lieutenant-Colonel E. Venour, Infantry, Wing Commander, 5th Regiment of Native (Light) Infantry,—Bombay, 6th March 1878.

Major C. H. Luard, Royal Engineers, Superintending Engineer, 3rd grade, Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta,—Bombay, 18th February 1878.

Captain J. L. N. Willis, Bengal Staff Corps, Squadron Officer, 9th Bengal Cavalry,—Bombay, 6th March 1878.

ORDNANCE.

No. 244.—The following clauses in List of changes in War Matériel are made applicable to India:—

Dated 1st January 1877.

3007. Derricks, bronze, muzzle, for rifled M. L. guns, with bands, fixing screws, and eyebolts (Mark I).

Dated 1st July 1877.

3135. Loading tackle for heavy rifled M. L. guns.

Dated 1st September 1877.

3167. Loading tackle for heavy rifled M. L. guns (§ 3135), 8-inch Bothway blocks for leading blocks.

No. 245.—STORES—

In G. G. O. No. 1128 of 1877, opposite the item, "Interchangeable parts of. Furniture, Bands without screws, parts of, screws lower and middle," for, "dozen," in column, "Per," read *each*.

No. 246.—In supersession of all previous orders on the subject, His Excellency the Governor General in Council is pleased to notify that recoveries from troops on account of ordnance stores issued on payment, are to be regulated by the following rates :—

I. For all European stores that regiments and batteries are entitled to demand, the rates given in the War Office "Priced Vocabulary of all stores used in Her Majesty's Service" (latest edition), balance sheet No. 1.

II. For local stores the actual cost, provided it does not exceed the rates above referred to.

2. Regiments and batteries will be provided with copies of the Vocabulary referred to, in the same manner as drill and other regimental books are obtained.

3. This order is applicable to the three presidencies.

PAY AND ALLOWANCES.

No. 247.—PAY CODE—

His Excellency the Governor General in Council is pleased to direct that the following rule, which has received the sanction of the Right Hon'ble the Secretary of State for India, be published in supersession of Article 1445, Pay Code for India, Volume I :—

A non-commissioned officer promoted to the rank of Sub-Conductor while on furlough, is not entitled to any warrant staff pay until he has returned to India and taken up his duties in the warrant grade; but he will not receive,

during the remainder of his furlough, less than the English furlough pay of his rank, or less than the equivalent of the furlough pay he received while still a non-commissioned officer.

PENSIONS.

No. 248.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India from the dates they cease to receive regimental pay :—

Joseph Mills, late 44th Foot,—One shilling per diem.

Adam Neil, late 1st Battalion, 21st Foot,—One shilling per diem.

Joseph Cropp, late 67th Foot,—One shilling per diem.

Sergeant-Major William Wallace, late 44th Foot,—Three shillings per diem.

Samuel Whisker, late 1st Battalion, 5th Foot,—One shilling per diem.

Thomas Brooks, late 85th Foot,—One shilling and one and half penny per diem.

TRANSFER OF OFFICERS.

No. 249.—The services of Lieutenant H. D. P. Okeden, 2nd Battalion, 60th Foot, late Aide-de-Camp to the Hon'ble the Lieutenant-Governor of Bengal, are placed at the disposal of the Hon'ble the Lieutenant-Governor of the North-Western Provinces and Oudh, with effect from the 1st March 1878.

No. 250.—The services of the under-mentioned Officers are replaced at the disposal of His Excellency the Commander-in-Chief :—

Lieutenant C. D. Gibbon, 1st Battalion, 25th Foot.

Lieutenant C. A. Morris, 1st Battalion, 14th Foot.

Lieutenant W. W. Beagin, 59th Foot.

No. 251.—G. G. O. No. 223 of 1878, replacing the services of Captain R. H. Salkeld at the disposal of His Excellency the Commander-in-Chief, is cancelled.

The 16th March 1878.

RETIREMENTS.

No. 252.—In continuation of G. G. O. No. 202, dated the 1st March 1878, the under-mentioned Officers are permitted to retire from the service from the dates specified, under the provisions of G. G. O. No. 43 of the 16th January 1878 :—

No.	RANK AND NAMES.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
5	Lieutenant-Colonel (Brevet Colonel) Henry Shewell.	Bombay Staff Corps.	£ s. d. 456 5 0	£ s. d. 668 12 0	£ s. d. ...	7th March 1878.	England.
6	Lieutenant-Colonel (Brevet Colonel) William Joseph Fitzmaurice Stafford, C. B.	Bengal Staff Corps.	456 5 0	668 12 0	...	10th March 1878.	Ditto.
7	Lieutenant-Colonel (Brevet Colonel) Robert Alexander Napper.	Ditto	292 0 0	529 14 0	...	12th March 1878.	Ditto.
8	Lieutenant-Colonel (Brevet Colonel) Thomas Hardy Chamberlain.	Ditto	456 5 0	531 7 0	...	15th March 1878.	Ditto.
9	Lieutenant-Colonel (Brevet Colonel) Goodson Adye.	Madras Staff Corps.	456 5 0	...	4,590 0 0	16th March 1878.	Ditto.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 9th March 1878.

No. 107.—Sergeant D. Dallas, Supervisor, 2nd Grade, is re-transferred from Madras Famine Relief Works to Bengal, Provincial Branch.

The 12th March 1878.

No. 109.—The Central System of State Railways is extended to embrace the Provincial and Local Railways of the North-Western Provinces and Oudh, and the Director of State Railways, Central System, will be, *ex-officio*, Joint Secretary to the Government of the North-Western Provinces and Oudh, in the Public Works Department, Railway Branch, for those Railways.

No. 110.—The services of Lieutenant G. C. P. Onslow, R.E., Assistant Engineer, 2nd Grade, Military Works Branch, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh for employment as 3rd Assistant Principal of the Thomason College, Roorkee.

No. 111.—Mr. R. M. Henderson, Executive Engineer, 3rd Grade, temporary rank, Rangoon and Irrawaddy Valley State Railway, is transferred to British Burmah, Provincial Establishment.

No. 112.—Major S. T. Trevor, R.E., Superintending Engineer, 2nd Grade, and Secretary to Chief Commissioner, Assam, is promoted permanently to Superintending Engineer, 1st Grade, with effect from 31st October 1877.

The 13th March 1878.

No. 113.—With reference to Public Works Department Notification No. 249 of 25th May 1877, Mr. J. Sheldon, Executive Engineer, 3rd Grade, is re-transferred from Hyderabad to the North-Western Provinces, Public Works Department, Irrigation Branch.

The 14th March 1878.

No. 114.—Mr. Bolinarayan Borrah, recently appointed by the Secretary of State an Assistant Engineer, 2nd Grade, is posted to Assam.

No. 115.—Lieutenant H. A. Yorke, R.E., is appointed to the Public Works Department as Assistant Engineer, 1st Grade, and posted to the North-Western Provinces and Oudh.

The 15th March 1878.

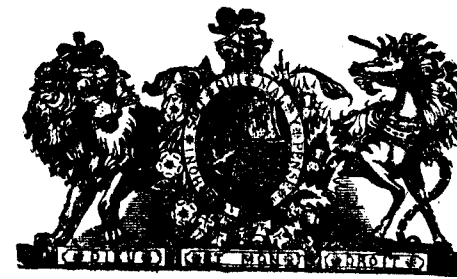
No. 116.—Pundit Prem Nath, Accountant, 1st Grade, is transferred from the Office of the Accountant General, Public Works Department, to the Rajpootana State Railway.

No. 117.—Pundit Prem Nath, Accountant, 1st Grade, is temporarily promoted to Assistant Examiner, 1st Grade.

No. 118.—The services of Lieutenant A. O. Green, R.E., Assistant Engineer, 1st Grade, Military Works Branch, are, at his own request, replaced at the disposal of the Military Department.

No. 119.—The Government of India has no further need of the services of Mr. S. Smyth, Accountant, 4th Grade, British Burmah.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, MONDAY, MARCH 18, 1878. { Register
No. 33.

FINANCIAL DEPARTMENT.

No. 1911, dated 18th March 1878.

RESOLUTION—By the Government of India, FINANCIAL DEPT.

1. Such full explanations of the general financial situation of the Government of India have lately been given in the Legislative Council of the Governor General, in connection with the new measures of taxation which have been adopted, that the necessity for entering into much detail at present has been obviated. As no legislation is required to carry out any measures which the Government of India now proposes to adopt, the Financial Statement necessarily takes the form of a Resolution of the Government, for no Statement could be made in the Legislative Council without disregarding the provisions of the Act of Parliament by which the Council is constituted. It will, however, be convenient to recapitulate the main facts which have lately been laid before the Council and the public, and to refer to the more important measures, whether of taxation or of financial administration, which have been taken during the past year.

2. A Statement in explanation of the Accounts of the year 1876-77, of the Regular Estimates of the current year 1877-78, and of the Budget Estimates of the coming year 1878-79, accompanies this Resolution. The main results will now be summarized.

3. The Accounts of 1876-77 show a deficit on the ordinary account of £2,182,778, of which a sum of £3,450,000 is due to Famine Expenditure and Loss of Revenue.

4. The Expenditure on Productive Public Works (under which designation the class of works will be henceforth spoken of hitherto termed Extraordinary) was £3,809,284.

5. The Regular Estimate for 1877-78 shows a deficit on the Ordinary Account of £3,431,000. This result is worse than the Budget Estimate by £2,809,300, due to the prolongation of the Famine in Southern India, which is now expected to cost, in loss of revenue and direct expenditure during the current year, £6,500,000.

6. The Expenditure on Productive Works for 1877-78 is now estimated at £4,877,000.

7. The effects of the Famine have so entirely disturbed the whole of the Financial arrangements of these two years that no useful comparison can be instituted between the Budget Estimates and the later results. Full details, however, will be found in the Statement appended to this Resolution.

8. The Budget Estimates for 1878-79 show the Ordinary Revenue at £63,250,000, and the Ordinary Expenditure at £61,094,000, with a surplus of £2,156,000.

9. The increase of the Revenues compared with the Regular Estimates for 1877-78 is due, to the extent of £2,654,000, to the incorporation of Provincial rates which have hitherto been excluded; £929,000 arises from new taxation.

The land revenue of 1877-78 having been about £1,300,000 in deficit of the normal receipts, and that of 1878-79 being about £700,000 in excess, accounts for an apparent improvement in the Budget Estimate of nearly £2,000,000.

The improvement in the Excise, £248,000, is partly real and the result of improved administration, and partly due to depression in 1877-78.

Under Assessed Taxes is shown the proceeds of the New License Tax amounting to £765,000.

The decrease under Customs and increase under Salt will be explained subsequently.

The net revenue under Opium is taken at 6 millions, being less by about £500,000 than the Regular Estimate. This decrease is mainly due, as explained in the Statement, to a failure in the opium crop in Malwa.

The decrease under Mints is due to the very large coining operations of 1877-78.

The head Guaranteed Railways shows a decrease of £965,000, the revenue having been swollen by famine and other exceptional causes during the current year.

State Railways show an estimated increase of £430,000, with a gross income of £967,000.

10. The ordinary expenditure excluding £555,000 for Famine amounts to £60,444,600, showing an increase over the corresponding estimated expenditure for 1877-78 (also excluding Famine) of £3,765,000, of which £2,832,100 is due to the incorporation of the Provincial Expenditure now for the first time brought into the general accounts.

Under Expenditure, the increase under Interest is £161,000, the total charge being £5,909,000. The apparent increases under Land Revenue, Minor Departments, Police, Education and some other less important heads are due to the transfers from Provincial Funds.

The reduction under Opium, £169,000, arises from reduced payments to cultivators.

The largely increased remittances in the coming year lead to an increase of £1,384,000 under the head Loss by Exchange.

Famine Relief shows a reduction of £4,734,000. The estimate provides for £500,000 for relief, to which £55,000 has to be added under Army. The corresponding charge last year under Army was £200,000.

The Expenditure under Army shows a satisfactory diminution of £636,000, due to the extent of £225,000 to expenditure in India, the rest being under Stores in England.

The increase under Public Works Ordinary is due to the Provincial Expenditure.

State Railways show an increase of £298,000 with a total of £704,000, leaving a net increase of £263,000.

11. The Expenditure under Productive Public Works, hitherto classed as Public Works Extraordinary, is estimated for 1878-79 at £4,555,000. This grant is less by £322,000 than the Regular Estimate for 1878-79, but exceeds the Budget Grant of that year by £927,000. The excess expenditure under this head in the current year was due partly to the desire to complete the Indus Valley Railway, and partly to works undertaken for Famine relief.

12. Taking into account the capital transactions with the Guaranteed Railway Companies and the loans to Native States, &c., the net sum borrowed

in 1876-77 was £3,306,595, exceeding by £1,409,795 the sum (£1,896,800) entered in the Regular Estimates. This, and some other circumstances, explain the excess of £2,776,865 in the Opening Balances of 1877-78 as compared with the Regular Estimates. In 1877-78 the net sum borrowed similarly calculated amounts to £6,726,000, exceeding by £1,344,900 the sum £5,381,100 shown in the Budget Estimates. The Closing Balances of the year are now expected to be £16,000,000, being more than the Opening Balances by £535,335, and than the estimated Closing Balances by £2,488,800. The great extra expenditure imposed upon the State by the prolongation of the Famine was practically almost entirely met by the excess sum borrowed in the two years compared with the Estimates of the 15th March last, *viz.*, £2,754,695.

Next year it is proposed to borrow in all only £2,500,000, of which £600,000 is wanted for loans to Native States and the like, and £1,000,000 for repayment to the Guaranteed Railway Companies; the net sums therefore added to the Debt will, if the Estimates are realised, be only £900,000. But, on the other hand, the balances will be reduced by £1,500,000. The Government of India cannot at present give any information about the time or manner in which it will borrow the £2,500,000 set down in the Estimates, or any other sum which it may actually want. The Closing Balance of 1878-79 is estimated at £14,500,000. Of the Closing Balances, £14,734,600 in 1877-78 and £13,069,200 in 1878-79 are expected to be in the Indian Treasuries.

13. The total net cost of the Famine in Southern India is now estimated to be—

	£
In 1876-77	3,450,000
In 1877-78	6,500,000
TOTAL	9,950,000

In 1878-79 it is, at present, expected that arrears of land revenue lying over from the famine years will be recovered in excess of the famine expenditure occurring in the year by about £116,000. Upon the whole, it seems probable that the whole net cost of the Famine will be about nine-and-three-quarters millions sterling, *viz.* :—

	£
In the Bombay Presidency	1,300,000
In the Madras Presidency	8,450,000
	9,750,000

14. In the Financial Statement for 1877-78 made by the Hon'ble Sir John Strachey on the 15th March 1877 it was shown as the result of a careful examination of the actual Accounts of the Revenues and Expenditure of the Empire during the preceding seven years that, excluding the cost of famine relief, the Government had just managed to pay its way. Before the commencement of the great famine from which the country has lately been suffering, and the effects of which have even now not entirely passed away, the finances of India might be considered to be in a condition of equilibrium. But for one reason the financial position would have been satisfactory. The ordinary public expenditure, with the exception of that incurred in England for the Army, not only showed no tendency to increase, but, excluding famine relief, it was less in 1875-76 by more than £1,000,000 than it had been seven years before. Excluding *Loss by Exchange*, an element altogether beyond our control, the net expenditure during the same period had decreased by £2,254,000. It was shown also that the net revenue of the Empire had increased in seven years by more than £2,000,000, or at the average rate of nearly £300,000 a year. Thus, but for one cause, we might have hoped that no addition to the burdens of the country would be necessary, and that the normal growth of the revenues would have enabled the Government to go on gradually carrying out those measures of fiscal and administrative reform which it felt to be essential to the prosperity and progress of the Empire. The cause which rendered nugatory all such anticipations and beliefs was the recognition of the fact that the obligations entailed on the Government by the periodical and inevitable recurrence of famine must be provided for among the ordinary charges of the State.

15. When it was thus admitted that famines must be looked on not as abnormal or exceptional calamities, but as certain from time to time to recur, it became obvious that sound financial policy obliged the Government to reject altogether the expedient of trusting to borrowing to meet the charges which they entailed, and that it was essential to make such an improvement in the financial position of the Government as would enable it to meet these charges from its ordinary revenue. This could only be done satisfactorily by securing in years of prosperity a substantial surplus of revenue over expenditure by means of which the Government could meet the charges thrown upon it in years of famine.

16. It was not possible to estimate with any confidence the amount of financial relief which was necessary before the Government could undertake these new burdens, but for reasons which were explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 27th December 1877, the Government decided that the yearly average cost of famines, in loss of revenue and actual expenditure, could not safely be estimated at less than £1,500,000.

17. It was necessary therefore (on account of famine alone) to improve the financial position by that amount. Besides this it was necessary to provide a margin on the annual estimates of at least £500,000, to meet those contingencies which cannot be foreseen but to which we must always be liable, and to assist the Government in providing the means of proceeding steadily with the administrative and fiscal improvements which from time to time become necessary.

Thus, the conclusion was arrived at, that when the late famine commenced, or we may say at the beginning of the current year 1877-78, the revenues were deficient to the amount of about £2,000,000 a year.

18. In considering how these additional resources could be supplied, the Government of India anxiously directed its attention in the first instance to the possibility of reducing expenditure. In regard to the civil expenditure, although there are still some branches of the Administration for which the charges ought undoubtedly to be diminished, the Government was satisfied that no very great reduction could be hoped for. In the seven years to which reference has been made the net civil expenditure was reduced by £1,500,000 a year. This fact justifies the Government of India in declaring that the administration of the finances has been conducted with care and economy in the past, and entitles it to claim confidence when it asserts its resolution to exercise similar care and economy in the future.

19. No reduction could be looked for in the charges for Productive Public Works, for, although the receipts from the Railways and Irrigation Works have rapidly increased and the financial results that have been obtained from these great undertakings are as a whole satisfactory and encouraging, the Government hopes to push on these useful works even more vigorously in the future than it has done in the past. Thus only can it discharge the responsibility which it has accepted, of sparing no efforts which it is possible to make for the purpose of protecting the country against the consequences of drought and famine. Past experience has proved that even from a merely financial point of view it is wise strenuously to persevere in this policy. The burden on the revenues on account of these great works goes on steadily diminishing. During the last twenty-five years more than £130,000,000 has been spent in India, either directly by the Government, or through the Guaranteed Companies, on Railways and Works of Irrigation. In 1876-77 the total net charge for interest on this account was about £1,000,000, or about sixteen shillings per cent. on the capital outlay, an insignificant price to pay for works of such incalculable usefulness. In 1877-78, under circumstances no doubt exceptional, this charge has virtually disappeared. That the policy which the Government has been pursuing in regard to the construction of productive works may, if it be wisely applied, be followed without financial risk, is further illustrated by the fact that the total charge for interest on debt of all sorts and Guaranteed Railway Capital, is in the present year less than the charge in 1870-71 by about £2,000,000.

20. Up to the year 1875-76, the efforts of the Government to reduce the Military charges had been as successful as those made to reduce the charges for the Civil Services. The net cost of the army in 1875-76 was less by £1,000,000 than it had been seven years before. Unfortunately its cost during the last two years was again increased by upwards of £1,000,000, chiefly on account of increase to the Home charges. It is satisfactory that the Estimates for the coming year 1878-79 show a reduction under this head of more than £600,000 compared with the Budget Estimate of the present year. The Government of India has been in communication with Her Majesty's Secretary of State on this important subject, and trusts that some arrangement may be found practicable which shall prevent further demands on account of the Home military charges, over which this Government has no power of control, being thrown on the Revenues of India.

21. The measures taken during the past year for increasing the powers and responsibilities of the Local Governments, the nature of which was described in the Financial Statement for 1877-78, will, it is believed, when they are complete, improve the financial position of the Government of India by an annual sum of nearly £400,000. No part of this improvement is due to fresh taxation. It is the result of the administrative changes and improvements to which the policy of decentralization has led. The original measures taken in 1870 by the Government of Lord Mayo had previously led to a saving of £330,000, and this policy, which has given increased efficiency to almost every branch of the Administration, has thus added to the Imperial Revenues a sum of about £700,000 a year, without the imposition of any fresh burdens on the people. These measures of decentralization have now been more or less completely carried out in Bengal, in the North-Western Provinces and Oudh, in the Punjab, the Central Provinces, and in Bombay, and in all cases with the complete approval of the Local Governments. The only great province in regard to which no satisfactory arrangement has hitherto been found practicable is Madras.

22. After taking credit for the gain of £400,000 just referred to, there remained to be provided a sum of £1,100,000 to complete the amount of £1,500,000 declared necessary to enable the Revenues to meet the estimated charges on account of famine. It appeared to the Government that this sum could only be provided by fresh taxation.

23. It is not necessary to repeat here the reasons which led the Government of India to the conclusion that the new taxes necessary for providing an insurance against famine should fall partly on the trading and partly on the agricultural classes. Nor is it necessary to describe again in detail the measures of taxation which have recently been passed into law. It is sufficient to refer to those measures in general terms.

24. The new taxation imposed on the trading classes has taken the form of a License Tax on trades and dealings. The Acts passed for the various provinces differ in some of their details, but in all matters of importance they are similar. In those which apply to the provinces of Northern India, the maximum fee chargeable in any case is Rs. 500. The minimum fee is Re. 1. The tax will be imposed on no person whose net earnings are less than Rs. 100 a year, and no person will be called on to pay an amount exceeding 2 per cent. on his annual income. In Bombay the maximum fee has been fixed at Rs. 200. The License Tax will be levied throughout India. It is estimated to yield to the Imperial Government about £700,000 after meeting charges of collection, and allowing a margin to Local Governments.

25. The tax on the agricultural classes has been imposed in the provinces of Northern India and Bengal alone. It has taken in each province the form of an addition to the existing Local Rates on land. It is expected to yield about £500,000 a year.

26. Similar additional rates have not been imposed in Madras or Bombay. In order to carry out the long-declared policy of the Government in regard to the equalisation of the salt duties throughout India, an increase to the Salt Tax in those presidencies became unavoidable. Although, before any thought of imposing new taxation on account of famine had arisen,

this increase had been virtually decided upon, and had therefore no connection with the new measures of famine taxation, the Government of India did not think that it would be right to impose additional direct taxation on the agricultural classes in Madras and Bombay at the same time that it was increasing the salt duties. No fresh taxation has therefore been imposed in those presidencies on the land.

27. The total amount which the new taxes on the trading and agricultural classes will yield is thus estimated at £1,200,000. The full amount, however, will not be collected in the coming year, because it will not be right to levy the additional rates on land in the North-Western Provinces, until the country has recovered from the serious loss which it suffered in the almost total failure of the last summer crops.

28. The proceeds of these taxes, together with the sum of £400,000 which will be gained by the extension of Provincial responsibility, make up a little more than the £1,500,000 which is annually required for the insurance of the country against famine. The manner in which the Government proposes actually to apply this sum was fully explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 9th February 1878.

* Appendix A. This explanation will be found in an Appendix* to this Resolution. By following the course which is proposed, the Government of India will virtually reduce the Public Debt by £1,500,000 a year; and resources will be stored up in years of prosperity, by means of which, when famine actually occurs, it will be possible to discharge the heavy obligations which then fall upon the State. By investing in Productive Public Works from the resources thus specially created a sum of 1½ millions yearly, instead of from borrowed money, the charge for interest which would otherwise arise will be saved, while an additional income will be created from the works, which will supply in the future a source from which to meet without increased strain on the finances a corresponding interest payment on any debt which may then be incurred to meet Famine charges.

29. When introducing the new measures of taxation, it was explained by Sir John Strachey that, in the opinion of the Government of India, it was necessary that a surplus should be shown on the Accounts of each year amounting at least to £2,000,000. Of this, £1,500,000 was for insurance against Famine; the remaining £500,000 was said to be required as the smallest sum which would enable the Government to meet contingencies, and to furnish, in combination with the natural growth of the Revenues, the means of carrying out necessary administrative and fiscal reforms.

30. To provide a portion of this surplus, new taxation was necessary. The new taxes were expected to improve the Imperial Revenues by £1,100,000 a year. The steps taken towards the equalisation of the Salt duties, to be further referred to hereafter, gave temporary relief to the extent of £300,000. The £600,000 required to make up the full amount of £2,000,000 would, it was expected, be provided partly by the new measures of decentralisation, which involved no fresh taxation, and partly by the normal increase of the General Revenues.

31. It is important to ascertain how far the estimates for the coming year, which are now published, support the anticipations made by the Government a few months ago.

32. To obtain a true conception of the present financial position, it is, first, necessary to eliminate certain disturbing causes. In this view, it must be remembered that a sum of £281,000 is shown among the receipts on account of the extinct Military Funds. This is a merely nominal credit, and it must be deducted in estimating the real amount of our Revenues. It must further be remembered that the Accounts of the past, of the present, and of the coming year are all much disturbed by the effects of the Famine. It is from this cause that in the coming year 1878-79, £671,000 is expected to be received on account of the arrears of the land-revenue of past years. Hence, if we look only to the normal facts of the Revenue, allowance must be made for these disturbing causes, and the estimated receipts for 1878-79 must be reduced by the aggregate of these two amounts, namely, £952,000.

33. If after making these allowances, no fiscal changes were now made; if all existing taxes were to remain unaltered; and no provision had to be made for the relief of famine for which £555,000 has actually been granted, the surplus of £2,156,000 as shown in the Estimates of the ensuing year would be reduced to £1,991,000. Hence after providing for the estimated Famine Expenditure of £555,000, and allowing £945,000 as expenditure for Famine Insurance, making together the 1½ millions required, there would still be left a margin of £184,000. Thus there appears to be a deficiency of only £16,000 to be provided, if the ultimate surplus of £500,000 is to be made good from the normal revenues of the year. As regards the Ways and Means of the coming year, the additional exceptional receipts of arrears of Land Revenue, amounting to £671,000, will far more than make good this small deficiency.

34. Thus the Government trusts that it will be able in the ensuing year to fulfil satisfactorily the engagements which it has undertaken and the pledges which it has given. It will be able to provide from its ordinary revenues a sum of £555,000 for the relief of famine, and to devote at least £1,000,000 towards Famine Insurance, thus the pledge that £1,500,000 shall be set aside from the ordinary Revenues for the relief and prevention of famine, will be fulfilled. It will indeed be more than fulfilled, for the actual pledge given was not that this amount should always be provided in the Estimates of the year, but that it should always be shown to have been applied when the actual accounts of the year were closed.

35. After thus assigning from the Revenues of the coming year £1,500,000 on account of famine, there will still be at the disposal of the Government an available surplus of £656,000 for meeting those contingencies, and carrying out those fiscal and other reforms to which reference has been made.

36. Although it is thus confidently expected that the new taxation will enable the Government to fulfil, in the coming year, its pledge to devote £1,500,000 to the relief and prevention of Famine, it is clear that the financial position is not such as to justify at the present time new measures which would involve considerable reductions in any great branch of the existing revenue. It is true that all those branches of revenues are prosperous, but there are several causes which render caution obligatory on the part of the Government.

37. The extreme pressure of the famine has passed away, but relief operations still continue in a large tract of Southern India, and much suffering still exists among the poorer classes in the North-Western Provinces and Oudh. Thus the prospects of the future are not free from anxiety. The state of political affairs in Europe cannot wisely be ignored. Further, although the position of the silver market seems far more hopeful than it was, it is impossible to contemplate without some anxiety an operation of such unexampled magnitude as the remittance from India to England in the ensuing year of £17,000,000.

38. With every desire to press on the accomplishment of the fiscal reforms which it has bound itself to undertake, or which have been prescribed for its adoption by Parliament and the Secretary of State, the Government of India feels that it cannot, with due regard to the condition of the finances, do very much at the present time. It would be in opposition to the pledges given by the Government, and to the instructions of the Secretary of State, to undertake any such measures of reform if they would involve fresh taxation, and this prohibition must be applied to the future as well as to the present. No risk therefore must now be incurred of doing that which might render it necessary hereafter to impose fresh burdens.

39. There are two great measures to which the Government is pledged: the first is the equalization of the salt duties, the abolition of the Inland Customs line, and, with it, of the inland duties on sugar; the second is the improvement of the Customs tariff and the removal of the import duties on cotton manufactures.

40. Towards the accomplishment of the first of these measures great steps have been taken during the present year. Throughout the Presidencies of Madras and Bombay, including Sindh, the duty on salt, whether foreign salt imported by sea or home manufactured salt, has been raised to Rs. 2-8 per maund. At the same time the mileage duty which was levied on salt

brought by Railway from Bombay into the Central Provinces, has been abolished, so that the duty of Rs. 2-8 per maund is the rate for those Provinces also, since they derive their supply of salt from Bombay and Madras. The duties in Lower Bengal, both import and excise, have been reduced to Rs. 3-2 per maund, and the duty on salt imported across the Inland Customs Line for consumption in the Upper Provinces, as well as the excise duty on salt manufactured in those Provinces, has been reduced to Rs. 2-12 per maund. At the same time the price of Punjab mines salt, the property of Government, has been diminished by 4 annas per maund. More recently, that is on the 1st of this month, the price of Sambhar salt, purchased for importation into British Territory, has been reduced by 2 annas a maund, but a great part of this reduction has been counteracted by the simultaneous raising of the Railway freight on this salt, when brought to Agra, by $1\frac{1}{2}$ anna per maund. The freight had been kept abnormally low under an arrangement by which the Inland Customs Department made up to the Railway any deficiency from a fixed standard of profit. This arrangement, which was inconvenient and anomalous, has now ceased.

41. The object of these measures has been recently fully explained. That object is not to increase the burden of the salt taxes on the people of India or to derive therefrom a larger revenue, but to make as large a step as the finances will permit toward the equalisation of those duties, a condition of taxation desirable in itself and an essential preliminary to the abolition of that great opprobrium to British administration, the Inland Customs Line. The Government of India regrets, that on a general review of its position no further steps in this direction can at the present moment be taken, but it confidently hopes that the time is not distant when this great reform, the object of which is to give the people of India "the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity for consumption, will be completely carried out."

42. After making due allowance for these changes and for the normal development of the salt revenue, as well as other circumstances affecting it, the Budget Estimate of 1878-79 shows a net increase of £247,000 over the Regular Estimate of 1877-78.

43. In Sir John Strachey's Financial Statement made a year ago, he referred to the duties levied on sugar exported across the Inland Customs Line in the following terms:—

"These are one rupee per maund on refined sugar, and six annas per maund on unrefined sugar, or saccharine produce. Except where the line runs along the left bank of the Indus, exports across it are taken to Native States; but, when it passes the Indus, the sugar is nearly taken from one part of British territory to another. This sugar is all the produce of our own people in the North-Western Provinces, Oudh, and the Punjab: it is one of the most important agricultural staples of those provinces; and it is important not only to the agriculturists and manufacturers and consumers, but directly to the Government, which looks greatly to sugar cultivation for its irrigation revenue.

"While we are taxing heavily our own sugar grown on the east of the Customs Line, for the supply of the country beyond it, we admit into the same country the Mauritius sugar, which is imported largely to Bombay, taxed at a much lower rate. It is calculated that the Inland Customs duty is equivalent to 10 per cent. on the value; but the incidence of the duty varies considerably, particularly on refined sugar: on the cheaper kinds the duty is equivalent to more than 20 per cent. on its value: the sea import duty on Mauritius sugar is 5 per cent. *ad valorem*. I do not assert that there is, at present, any great competition between the sugar of the Upper Provinces of this Presidency and foreign sugar; but, so far as competition exists, the Inland Customs duty acts as a protective duty in favor of foreign and against our own sugar: to this extent, the duty must fall on the producer within the Customs Line. The competition will be more apparent and severe when the connection of the Rajputana State Railway with the Bombay and Baroda Line is completed.

"Little or no sugar is grown in Rajputana or Central India; and the increase of price caused by the Inland Customs Line must tend to diminish consumption, and so, still further, to injure the producer. It is impossible to estimate the injury to the people and the Government caused by placing artificial obstructions on the export of one of the great agricultural staples of the country. Such obstructions obviously affect not only the export but the import trade as well. The Government of India has repeatedly urged upon Native States the policy of abolishing their transit duties, but it is difficult to see with what consistency we

can do this, so long as we retain our sugar duties. They yield about £165,000 a year: this is my only excuse for not proposing their instant abolition: they will, at any rate, disappear with the abolition of the Inland Customs Line."

44. The negotiations relating to salt, with the Native States of Rajputana and Central India, which have for their object the abolition of the Customs Line, are rapidly approaching successful completion. The maintenance of the sugar duties after the arrangements connected with salt in the Native States are put into effect, will not be consistent with the engagements made with those States, and after the Customs Line, along which they are levied, has been removed their retention will be impossible. The Government of India will therefore be compelled under any circumstances to relinquish these duties very shortly, and as no practical financial advantage would be obtained by postponing the measure for a few months, it has been decided that the duties shall be at once abolished. The country will thus be relieved of these sugar duties, which have been more than once characterized as "the most discreditable relic of the dark ages of taxation that exists in India."

45. It is estimated that these Inland sugar duties would have produced in the coming year £155,000. They appear under the head of "Customs" and their abolition has led to a corresponding reduction.

46. The second of the measures of fiscal reform before mentioned, the improvement of the Customs Tariff, next calls for notice.

47. Her Majesty's Secretary of State has called the attention of the Government of India to the Customs Tariff generally, and to the duties levied on cotton goods in particular, in several despatches received during the past year.

First, in a despatch, No. 81, dated the 7th June 1877,* His Lordship pointed out that there were numerous articles in the Tariff on which the duty levied was quite insignificant,

and he requested that at a convenient time the propriety of excluding from the Tariff items that will not be productive of revenue might be considered.

Next, a despatch, No. 124, dated the 23rd August 1877,† forwarded a copy of a memorial from the Council of the East India Association, and a reply thereto by Mr. Raynsford

Jackson on behalf of the Associated Committees of Employers and Workmen in the cotton manufacturing districts, respecting the abolition of the duties on the importation of cotton goods and yarns into India. Lord Salisbury observed with reference to these papers:—

"Your Excellency is well aware of the great importance attached by Her Majesty's Government to the gradual reduction of these duties at the earliest period that is not inconsistent with the financial requirements of your administration."

Finally, the Secretary of State transmitted with his despatch No. 136, dated the 30th August 1877,‡ a Resolution which was adopted by the House of Commons on the 11th

July 1877 without a division in the following terms:—

"That, in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit."

His Lordship expressed his concurrence with the views of this Government, as reported in the speeches of His Excellency the Viceroy and of Sir John Strachey in the Proceedings of the Legislative Council on the occasion of the Budget Statement in March last.

The despatch concluded in the following words:—

"I can only, in conclusion, express my hope that the financial prospects of your Government in the approaching year may not preclude the possibility of commencing the reform of this branch of the Indian Tariff, but if, as now seems too probable, it shall unfortunately be such as to render you unable to incur the risk of any material loss of revenue from remission of duties, there are still two measures in connexion with this reform which should not, in my opinion, be delayed beyond the present year. I mean the repeal of the duty of 5 per cent. on foreign raw cotton imported into India, and the exemption from import duty of the lower qualities of cotton manufactures, upon which the present tax is incontestably protective, not only in principle but in fact, and the value of which for revenue purposes is wholly insignificant."

48. The questions thus brought before the Government of India by Her Majesty's Secretary of State have received careful consideration. It is evident that, in the present state of the finances of India, any large measure of reduction of the Customs duties would be not only impossible, but would not be in accordance with the views of the House of Commons or of Her Majesty's Secretary of State. The Government of India is, however, of opinion that there is no reason for delaying compliance with the instructions of the Secretary of State, that something should be done towards removing from the Tariff the coarser qualities of cotton goods which are subject to competition from the Indian mills and looms and some other articles which are productive of but a small amount of revenue.

49. Although as just stated it is not at present possible to sacrifice any important part of our existing revenue, for the purposes of reforming the commercial taxation of India, the Government deems it right to place on record the principles on which its action is at the present time guided, and by which it desires to be guided in the future.

50. It is not necessary now to discuss the advantages to a country of free trade and the disadvantages of protective duties. It is sufficient to say that these have been admitted for many years by the Statesmen who, of whatever party, have guided the policy of the United Kingdom. In pursuance of the principles thus accepted, the Tariff of the United Kingdom, which, less than thirty years ago, subjected to duty more than one thousand different articles, has been brought down by various stages to some half dozen, of which the only important ones are wine and spirits, tea and tobacco. At the same time all export duties have been abolished.

51. The principles on which the Customs legislation of the United Kingdom has been based are now admitted axioms by all who recognise the theoretic advantages of free trade. They must be regarded as a part of the national policy which Great Britain has finally adopted, and which the Secretary of State for India, with the deliberate approval of the House of Commons, has required the Government of India in this country to carry out.

These principles are, as regards imports;—

(1) that no duty should exist which affords protection to native industry, and, as a corollary, that no duty should be applied to any article which can be produced at home, without an equivalent duty of excise on the home production, also, that no duty should be levied except for purely fiscal purposes;

(2) that, as far as possible, the raw materials of industry and articles contributing to production should be exempt from customs taxation;

(3) that duties should be applied only to articles which yield a revenue of sufficient importance to justify the interference with trade involved by the machinery of collection.

As regards exports;—that duties should be levied on those commodities only in which the exporting country has practically a monopoly of production.

52. These principles are of general application, but in the case of India, they possess a peculiar significance. India is a country of unbounded material resources, but her people are a poor people. Its characteristics are great power of production, but almost total absence of accumulated capital. On this account alone the prosperity of the country essentially depends on its being able to secure a large and favourable outlet for its surplus produce. But there is a special feature in the economic conditions of India which renders this a matter of yet more pressing, and even of vital importance,—this is the fact that her connection with England and the financial results of that connection, compel her to send to Europe every year about 20 millions sterling worth of her products without receiving in return any direct commercial equivalent. It is this excess of exports over imports which, in the language of the economists, is described as tribute. It is, really, the return for the foreign capital, in its broadest sense, which is invested in India, including under capital not only money, but all advantages which have to be paid for, such as the intelligence, strength, and energy, on which good administration and commercial prosperity depend. From these causes the trade of India is in an abnormal position, preventing her receiving, in the shape of imported merchandise and treasure, the full commercial benefit which otherwise would spring from her vast material resources.

53. The comparatively undeveloped condition of the trade of India may be illustrated by the following figures. The value of the imports and exports

taken together per head of the population is in the United Kingdom about £20. In British India it is about 10 shillings. The Custom revenue on the few articles now retained in the Import Tariff of the United Kingdom is about 12 shillings per head, while that of India, on all the articles of its lengthy Tariff, is about 3 pence, showing that small as is the proportion of the foreign trade of India to that of England, the proportion of customs revenue derived from it is smaller still.

54. Here then is a country which, both from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges.

Under these circumstances, what are the conditions of production and consumption in India? How far is it possible to construct a Tariff of import and export duties, which will comply with the accepted canons of taxation? And how far does the existing Tariff conform to those canons?

55. In answering these questions, it will be found that India, by the extent and favourable conditions of its territory, is capable of producing almost every article required for the use of man. If, therefore, the Import Customs Tariff be maintained, it will involve the evils of protection, unless an excise duty to counter-vail the customs duty be imposed upon almost every item which the tariff now includes. Now, as excise duties are generally costly, vexatious, and inconvenient forms of taxation, and would be in most cases impracticable in India, this of itself is a reason against the permanent retention of the existing Customs Tariff, and one which interposes a very serious difficulty in the way of constructing one that shall be free from objection. Since almost every article that is now on the Tariff, or that could be named, is either produced or is capable of being produced in India, it follows that import duties must in every case be actually or potentially protective, while, with the exception of liquors and salt, none of them are subject to an excise.

Again, the people of India are too poor to consume many luxuries. The import trade merely consists of what may be considered either the materials of industry or the necessities of life. It will accordingly be found that nearly all the heads of customs revenue which are of any importance are derived from one or other of these descriptions of commodities, and that the revenue derived from other articles is so insignificant as neither to justify the machinery of collection nor the interference with the trade.

56. The total amount of import duties was, in 1876-77, £4,170,947, or, deducting erroneous collections, refunds, and drawbacks on re-exportation, £4,098,296; of this latter sum there was realised—

	£
From Salt	2,491,010
From Liquors	331,761
Total	2,822,771

On these articles there is an internal excise duty countervailing the customs duty.

Deducting the duty on these two articles, there remains £1,275,525. Deducting again from this the revenue realised from cotton goods, or £811,340, there remains £464,185, which is thus distributed:—

	£	£
Copper	65,624	} 112,740
Iron	17,096	
Other metals	30,020	
Silk, raw and manufactured	...	43,727
Woollen manufactures	...	38,068
Provisions	...	32,901
Apparel	...	25,658
Hardware and cutlery	...	21,049
Spices	...	18,724
Sugar	...	13,886
Glass	...	13,244
Railway materials	...	11,335
Articles, each group of which gave less than £10,000	...	132,853
Total	...	464,185

Many of the numerous articles in the last class yield each an insignificant revenue, and nearly the whole are, or can be, produced in India. The duties on them are thus indefensible in principle, and cannot consistently be maintained longer than financial exigencies require their retention.

57. To revert to the cotton duties, regarding which the Resolution of the House of Commons has declared that, being contrary to sound commercial principles, they ought to be abolished, the Government of India has been at some pains to ascertain how such of them as are now actually protective can be defined. The real test is the quality or fineness of the yarn of which the goods consist. At present the Indian manufacture is confined to the coarser yarns and goods made of such yarns, and it is evident that the 5 per cent. import duty does protect such yarns and goods against competition from without. It is difficult to determine exactly how far it is effective. The coarser Indian yarns and piece-goods may, by their comparative cheapness, displace, as indeed it is asserted that they have displaced, finer imported goods in the Indian market. So far as this happens, the duties are destructive of the Customs revenue. However this may be, it is generally admitted, and the Customs returns, so far as they supply information, show, that there are certain descriptions of goods regarding which it can safely be asserted that they are of the kinds with which the Indian manufactures can compete successfully. These are unbleached T cloths under 18 reed, jeans, domestics, sheetings, and drills. The duty paid by these descriptions of piece-goods in 1876-77 was only £22,227, of which probably some portion was given back in the shape of drawbacks and refunds, as there is a considerable re-export of grey piece-goods from India. The total value of such goods re-exported in 1876-77 was £302,234. They are taken chiefly to Persia, Arabia, and the east coast of Africa. The total refunds and drawbacks in 1867-68 amounted to £12,563. It is not known how much of this was on account of the coarser goods specified above.

58. The Government of India has determined to commence by exempting these descriptions with the further condition that the goods so exempted shall not contain finer yarn than what is known as 30s, that is, yarn of which 30 hanks of 840 yards each weigh one pound. The loss of duty, calculated on the figures of 1876-77, cannot exceed £22,227, and, for the reasons above stated, will probably be less. For yarns themselves, the limit selected for exemption is for mule twist 32s and for water twist 20s. The former yielded in 1876-77 £3,400, and the latter £39, *minus* any refunds and drawbacks that may have been granted. The duty on long-stapled raw cotton yielded £15, and it is quite unnecessary to maintain this duty. The maximum remission of duty proposed under these heads, calculated on the figures of 1876-77, amounts to £25,681.

59. It has been urged in some quarters that instead of taking the duties off imported cotton goods or so long as they are retained, it would be right to excise the Indian manufactures. Regarding this proposal, it may be said, first, that it would be impossible to excise the product of all the hand-looms and spinning apparatus in India, and that to confine the excise duty to the large mills and looms worked by European machinery would be not only an unjust and incomplete measure, but would place an obstruction on a most legitimate and desirable development of the industry of India; secondly, that it would be impossible to tax the manufactures produced in India in Native States outside of British territory without maintaining the present Inland Customs lines, which the Government of India are strenuously endeavouring to abolish, and without establishing many more similar lines; and thirdly, that the imposition of an excise duty is inconsistent with the declared future policy of the Government of India, and of Her Majesty's Government, namely, eventually to abolish all import duties on cotton manufactures. The Government of India has, therefore, no hesitation in rejecting the proposal in question. Orders giving effect to the decisions will be found in the Notification issued with this Resolution.

60. Another class of articles is also clearly marked out for exemption. These are materials for railways. Under any circumstances, it must be a short-sighted fiscal policy to add artificially to the cost of railways, on which the development of the wealth of India is so greatly dependent; but when it is considered that, under the guarantee system, the Government of India has to

pay five per cent. on the customs duties which it imposes on railway plant not imported by itself, the inexpediency and inconsistency of retaining these duties is beyond question. Locomotives and other machinery for railways, as well as wooden sleepers, have already been freed from duty. On the rest £11,335 net duty was realised in 1876-77, and the Government of India has determined to free this head of the Tariff from duty.

61. It has also decided to relieve the Tariff of 26 other major heads, comprising a larger number of sub-heads and innumerable articles, the details of which will be found in the Notification published with this Resolution. The whole of these Tariff heads produced in 1876-77 £39,610. The most important is the head "Fruits and Vegetables," being chiefly cocoanuts, dates, and the like—articles of food of the poorer classes. These yielded a revenue of £6,126.

62. With respect to the Export Tariff, the only duties now remaining are those on rice, indigo, and shell and button lac. Although India cannot be said to possess a complete monopoly of these articles, still this condition is nearly enough complied with to justify their present retention on the Tariff. As soon as the finances will permit of it, the question of the retention of these duties may be reconsidered. They yielded in 1876-77 the following amounts:—

	£
Rice	529,739
Indigo	41,132
Lac of all sorts	33,952

63. There will now remain out of the 62 tariff numbers of Schedule A of the Indian Tariff Act, 1875, only 35 numbers, and this important reduction including the remissions of duties on the cotton goods and minor articles is effected with a loss of about £77,000.

64. Thus, these measures, designed to be the first steps towards giving effect to the policy that has been enjoined on the Government of India by Parliament and the Secretary of State, strictly comply with the conditions under which that policy was to be carried out. The estimate of the Customs revenue of 1878-79 is, after allowing for all the proposed remissions, taken at £2,480,000 or £150,000 less than the regular estimate of 1877-78. This decrease is less than what will be given up by the relief of sugar from Inland Customs duty, so that the sea customs duty remitted has no part in this decrease. The amount of sea customs duties in the coming year is smaller than in the earlier years of the series given below, by reason of the reductions made in the tariff in the year 1875 by the Government of Lord Northbrook:—

	£
1872-73, Actuals	2,654,000
1873-74 "	2,628,000
1874-75 "	2,678,000
1875-76 "	2,723,000
1876-77 "	2,483,000
1877-78, Regular Estimate	2,630,000
1878-79, Budget "	2,480,000

The Government of India, in pursuing for the future the policy that has guided it in making these remissions, will always give full consideration to the general financial position of the country and will recognise the obligation laid upon it not to attempt to hasten this important fiscal reform by additional taxation. It confidently expects that the normal growth of the revenues will place at its disposal the necessary means.

65. After the explanation that has now been given of the actual financial measures taken by the Government in the past year, and those now to be adopted, it is further necessary to refer to the plans by which the Governor General in Council hopes to give effect to the policy of enlarging the responsibilities of the Local Governments, and through them to accomplish the task

that devolves upon it, of providing as far as practicable for the protection of the country from the effects of Famine.

66. The keystone of the whole financial policy of the present Government is the enforcement to the utmost of the responsibility of every great Province of the Empire for meeting its own local wants. It has given to the Local Governments largely increased powers; it declares that they, alone, are competent to deal wisely with the details of administration; that they have advantages which the Government of India cannot possess, of seeing what their own provinces require; and that it is only by acting on these principles that the Supreme Government can obtain either good Provincial administration, or exercise that intelligent power of control which is essential to the prosperity of the Empire. A sound financial system and financial safety can only be secured by efficient administration in every great department of the State. It is by the application of these principles that the Government of India hopes to discharge the greatest of the responsibilities which now rests upon it—that of protecting the people against the terrible calamity of periodical famines.

67. During the year 1877-78 the scheme of making Provincial Governments responsible for provincial finances has been much developed, and the Government of India has received interesting reports upon the working of the scheme. Every Local Government that has expressed any opinion has reported favourably upon the result of the provincialization arrangements begun by the late Lord Mayo in 1870. It happens that during the past year nearly all of the larger provinces, except Bengal, have been more or less afflicted by drought. The first financial effect of drought and of famine relief outlay is to reduce the provincial balances and to cause large provincial expenditure. Under the pressure of famine exigencies, therefore, the provincial finance system has been more or less strained in almost every province except Bengal. From that province most favourable accounts of the results of the system have been received. The Local Government of Bengal is now financially responsible for all civil expenditure of every kind within Bengal, except only the Opium Department operations; it has full authority over, and the benefit of, all branches of the public revenue except only land revenue, salt and opium; and it provides locally for any loss that may occur on Productive Public Works such as canals and railways. The Guaranteed Railways in Bengal earn considerably more than the full guaranteed interest. And so the Imperial Treasury is relieved from all burdens on account of future increases in the cost of the civil administration, or the material improvement of Bengal, while it reserves to itself the right to a share in future increments of the provincial revenues entrusted to the Local Government. From the imperial point of view the scheme of financial provincialization is thus eminently advantageous.

68. The Hon'ble the Lieutenant-Governor's report of December last shows that from the Local Government's point of view also the scheme is not less beneficial. That report, of which a copy will be found in Appendix E to this Statement, shows that the revenues made over to Bengal increased 17 per cent. during the first half of the year 1877-78, and that, to use the Lieutenant-Governor's words, "in the majority of headings the expenditure, so far from showing any tendency to grow, is actually somewhat less than during the corresponding period of last year." Some of the increases of revenue are abnormal, and may not recur. But the general result appears to be fairly summed up in the concluding paragraph of the Lieutenant-Governor's report, which runs as follows:—

"The Lieutenant-Governor has found that the general effect of the extension of the centralization system in respect to the facilities which it has given to provincial administration has been even more satisfactory than he anticipated. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improvable heads of revenue, which has extended to all grades of the services. District officers understand that the Provincial Government can sanction no new schemes and few new works unless it has a constantly improving revenue, and they have shewn an earnest desire to assist the Government by the adoption of every measure which their local experience suggests as likely to have a beneficial effect upon the revenues. At the same time the Local Government has, since the inauguration of the system of provincial finance in 1870-71, been in a position to carry out many works and many measures of improvement on

its own responsibility, which would, under the old system, have possibly been delayed for an indefinite period. All friction with the Imperial Government has been obviated, and much useless and unsatisfactory correspondence avoided."

69. Though the failure of the autumn crop has caused a severe strain on the provincial finances of the North-Western Provinces, where the localization of the financial responsibility has been introduced as completely as in Bengal, still it is worthy of note that, even in a year of drought and partial famine, the Imperial Treasury has in those provinces benefitted greatly from the provincialization system. The Local Government has already spent nine lakhs of rupees on relief works and in charitable relief, and it expects to spend five lakhs more before the rainy season begins. Under the old system this money would have come out of the Imperial Treasury, but the whole sum has this year been found by the Provincial Government; it has come from the provincial balances and from savings made in previous years. Not only has the Imperial Treasury been benefitted, but the Local Government and its officers have had the strongest possible interest in spending their money with careful economy and on permanently useful works; and it is certain that the North-Western Provinces' relief expenditure of 1877-78 will bequeath to the country a considerable legacy of useful canals, railway works and roads.

70. Although there is hardly any branch of the public administration, improvement in which will not help the Government to fulfil the great task which it has undertaken, it is obvious that the principal means by which the end in view will be attained is the construction of works for increasing the productiveness of the country, and improving its communications. Of all things, therefore, the most essential at the present time is this, that the best and most economical arrangements possible should be made with the least practicable delay, yet with no unwise precipitance, in covering the country with that net-work of railways, and with those works of irrigation, which the country requires.

71. The development that has been recently given to the financial responsibilities of the Local Governments, and the transfer to some of them of the entire charge arising from the larger reproductive public works constructed within their territories, having been approved by Her Majesty's Government, and otherwise being found by experience to be conducive to improved administration and public economy, the Government of India has adopted the conclusion that it should be made generally applicable as soon as circumstances permit, and the needful preliminary arrangements have been completed with the several Local Governments and Administrations.

72. This resolution renders it necessary to review the rules under which funds are supplied for the prosecution of such works, the sanction of expenditure takes place, and the general system of management, financial and administrative, is conducted; and the urgency for this is the greater now that the Government of India has declared its intention of applying the funds at its disposal, for providing protection against famine, to works to be carried out through the agency of the Local Governments.

73. Her Majesty's Government have also recently directed that certain modifications should be made in the method of recording the financial results of all such works, with a view to presenting them to Parliament in a form likely to be more readily understood, and the present time may conveniently be taken for consolidating and revising the rules that have hitherto been in force in relation to this class of works.

74. The policy which has hitherto guided the Government of India in its action has been based on the assumption, which experience has shown to be a sound one, that the gradual improvement of the income derived from the larger reproductive works, including under this head the guaranteed railways, would admit of a certain yearly additional expenditure of borrowed money for extending such undertakings without bringing on the revenues any consequent larger net charge, when the increased income had been set off against the increased interest on the borrowed capital. It was on this principle that Lord Lawrence in 1869, in his minute on railway extension, advocated the gradual but systematic construction of railways, and on it the Government has since been acting with most satisfactory results. By regulating its operations within

these prudent limits, the Government has been able to apply a sum of not less than 25½ millions to reproductive works during the last eight years, without thereby adding to the total charge of interest on account of the public debt, including under that name the guaranteed railway capital.

75. It is the intention of the Governor General in Council to follow the same general course in the future, subject to such modifications of detail as will be required by the somewhat changed system that will henceforth be adopted on making use of the agency of the Local Governments in carrying out the works. Heretofore the aggregate interest charge on the capital invested in the works had to be met from the general revenues, under the condition that the net burden should not exceed a certain sum which experience had shown could be borne without inconvenience; so in future, a similar liability will be held to attach to the provincial outlay of capital applied to these objects, otherwise than from the revenues of year. The provincial revenues will be made to bear the net charge for all interest on such capital, after deducting the net receipts from the works; and the net burden of interest thus thrown on the provincial resources year by year will not be allowed to exceed the sum which in each case experience shows that they can bear without inconvenience or undue interference with other administrative demands.

76. It will manifestly be a necessary condition of success in carrying out such a policy that the works undertaken shall in fact produce the growing income from which to meet the gradual increase of interest charge, and it, therefore becomes essential to examine very strictly the character of all projects brought forward for execution, so that borrowed capital shall not, under any circumstances, be supplied for any work of which it cannot reasonably be anticipated that it will in a definite period of time produce a net income at least as great as the interest on the capital outlay upon it.

77. Further, the same limitation that it is thus necessary to apply to the grant of borrowed money to these works, must also be applied to the grant of all funds the expenditure of which does not appear as a direct charge against the revenues of the year, under which will be included the new resources lately specially created to provide a surplus from which to meet charges on account of the relief or prevention of famine.

78. The sum that is likely to be available for capital outlay on works of this class from the ordinary revenues would, under any circumstances, be small, and the inconvenience of distinguishing in the accounts between outlay from ordinary revenue, and that met from other sources, would be great. The justification for granting, for productive works, funds from the surplus revenues which might otherwise be applied to the extinction of debt, is, that so far as it prevents an increase of debt, it will virtually be equivalent to a corresponding discharge of debt; a condition however that cannot be fulfilled unless the works are properly remunerative. In all cases then the interest on the whole capital, from whatever sources it is obtained, must be secured generally by the provincial revenues, and specially in each case by the ascertained profitable character of the work, so far as a careful examination can serve to test it.

79. It will be seen that the general policy thus explained necessarily starts with the acceptance, for a limited period, of a dead weight of interest charge during the time when the income of the works is not fully developed. This charge may properly be met from the provincial revenues at the disposal of the Local Governments for carrying out works of internal improvement; and Her Majesty's Government has recognized the propriety of thus applying the local resources, subject to the general obligation that rests on Local Governments to see that the essential wants of the provinces under their administration are provided for in the manner that shall on the whole be most conducive to their well-being.

80. The reasons that support this view will likewise justify the Government of India in accepting, in proof of the financial sufficiency of the estimated income of any proposed work, during what may be termed the unremunerative period of its operation, a calculation which should include any well established saving of outlay that would follow upon the execution of the work,

such as the reduction of the cost of maintenance of a road which would be diminished in consequence of the opening of a line of railway.

81. So also in the case of any work undertaken avowedly with the intention of its being wholly or in part paid for by any special rate or cess imposed, outside of all general rates or taxes, on those likely to benefit by the work, the proceeds of any such special rate would be properly included with any ordinary receipts due to specific payments for the actual use of the work as income in the estimate of financial return.

82. In these cases, and possibly in others, special considerations will present themselves, on which the Government of India will have to form a judgment as they arise, but the general principles that have now been laid down will indicate the spirit in which any such proposals will hereafter be dealt with.

83. Within the limits thus marked out, the Government of India will endeavour to meet the reasonable requirements of the Local Governments for funds, in addition to those available for expenditure from the ordinary revenues, to carry out works of material improvement, especially such as will have for their more immediate effect the protection of the country against the effects of famine, whether by supplying improved means of communication, or of irrigation, or otherwise. The power of the Government of India to do this, however, will be necessarily restricted by the amount that it can spare from the surplus revenues, or raise by loan without unduly forcing the money market, or coming under inconvenient liabilities. Neither can it consistently with the instructions of Her Majesty's Government enlarge the borrowed grants beyond the sums that can be raised in India.

84. It will be the wish of the Governor General in Council to comply as far as possible with the wishes of the Local Governments in carrying out the policy thus explained, subject of course to any instructions of a general or special character that may be given by the Secretary of State, or that may be found otherwise necessary to secure financial regularity or administrative convenience.

85. Under orders of the Secretary of State, works of the class now under consideration will henceforth be designated as Productive Public Works, and the expressions Extraordinary Works and Grants will cease to be employed. The whole of the rules now in force as to the preparation of designs and estimates, and the sanction of works hitherto called Extraordinary, and as to the grants of funds to carry out such works and the manner of rendering the accounts, will however continue to be applicable to all Productive Public Works already constructed or hereafter undertaken.

86. As a rule, all Productive Works, which will for the most part consist of Works of Irrigation or Navigation and Railways (excluding however the Guaranteed Railways, which will continue to be managed as heretofore), within the territories of the several Local Governments and Administrations, will be carried out under their direct orders and financial management, subject only to a general control by the Government of India, and in the manner described in the detailed rules that will be issued hereafter. The earliest possible effect will be given to this arrangement.

87. His Excellency the Viceroy, when addressing the Legislative Council on the introduction of the new measures of taxation, thus stated the intentions of the Government in relation to the execution of Protective Public Works:—

“For the attainment of this object, the material appliances we intend to promote, by means of additional revenue, are cheap railroads and extended irrigation works. We are conscious of the reproach we should justly incur if, after such a declaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort. We, therefore, propose to entrust, in the first instance, to the Local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means whereby they may from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But Provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot

doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the special duty of the Public Works Department of this Government to keep those objects constantly in view of the Local Governments, and to assist them, no less constantly, in their endeavours to give a rational preference to really useful and remunerative works, over those more captivating, but less compensating, subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure."

88. In amplification of these views, His Excellency has subsequently recorded a Minute, in which are laid down the principles that will henceforth guide the Financial and Public Works Departments in dealing with projects for Public Works designed to improve the internal communications of the country or to increase the means of irrigation, by which works protection from the consequences of famine can best be secured. The Minute of His Excellency is appended to this Resolution (Appendix F).

ORDERED, that this Resolution, with the annexed Statement and Appendices A to G, be published in a *Gazette of India Extraordinary*, and that copy thereof be forwarded to Her Majesty's Secretary of State for India; and also for information and guidance

to each Department of the Government of India;
to each Local Government and Administration;
to the Comptroller General; and to each Accountant General and Deputy Accountant General in independent charge.

By order of His Excellency the Viceroy and Governor General in Council,

FORT WILLIAM; FINANCIAL DEPARTMENT, March 18th, 1878.	}	R. B. CHAPMAN, Secretary to the Government of India.
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Annexures to this Resolution.

1. Statement in explanation of the Estimates with eight Abstracts of the Estimates.
2. *Appendix A.*—Extract from speech by the Hon'ble Sir John Strachey in the Legislative Council on the 9th February 1878.
3. *Appendix B.*—Despatch from Secretary of State, No. 81, dated 7th June 1877.
4. *Appendix C.*—Despatch from the Secretary of State, No. 124, dated 23rd August 1877.
5. *Appendix D.*—Despatch from the Secretary of State, No. 136, dated 30th August 1877.
6. *Appendix E.*—Report by the Government of Bengal on its Provincial Finances, No. 4192, dated 14th December 1877.
7. *Appendix F.*—Minute by His Excellency the Viceroy, dated 19th March 1878.
8. *Appendix G.*—Financial and Commercial Statistics.

STATEMENT IN EXPLANATION OF THE ACCOUNTS OF BRITISH
INDIA FOR THE YEAR 1876-77, THE LATEST ESTI-
MATES FOR THE YEAR 1877-78, AND THE FIRST
ESTIMATES FOR THE YEAR 1878-79.

THE Accounts of the Public Revenue and Expenditure and Receipts Preliminary and Disbursements of British India, in 1876-77, are herewith presented, together with the Regular Estimates based upon the latest information in the possession of the Government, of the Revenue and Expenditure and Receipts and Disbursements of the current year 1877-78, and the Budget Estimates of the Revenue and Expenditure and Receipts and Disbursements of 1878-79.

FORMS OF THE ACCOUNTS AND ESTIMATES.

For reasons given by the Hon'ble Sir John Strachey in the Financial Statement dated 15th March 1877, the Abstracts then published were compiled in rupees. In accordance with instructions received from Her Majesty's Secretary of State for India, some important changes have been introduced into the forms now adopted, and other modifications have been made which call for explanation.

The system of exhibiting the amounts in conventional pounds sterling of ten Rupees has been reverted to and, except where the context, or some specific assertion indicates the contrary, the same conventional notation is employed throughout this Statement and its Appendix.

Two new adjusting Heads of Account, *Balances of the Local Governments decreased* and *Balances of the Local Governments increased*, were introduced last year, in order to provide for the consolidation of the Accounts of the Provincial Governments with those of the Imperial Government without disturbance of the independence of the Provincial Finances. The revenues actually collected, and the expenditure actually incurred, are recorded in the Public Accounts, just as they would be recorded if there were no internal or domestic contracts between the Supreme Government and the Local Governments; but, if the revenue of a Local Government exceeds its expenditure, the excess is paid to it from the Imperial Treasury; if, on the contrary, its expenditure exceeds its revenue, the Local Government must make good the deficiency to the Imperial Treasury. By the particular terminology originally used for the new adjusting Heads, it was intended to emphasise and stereotype the fundamental rule that the Local Governments shall so administer their affairs as never to exhaust the balances at their credit with the Imperial Government. Now, however, it is thought better to adopt the fuller titles *Adjusting receipts from Provincial Governments (Provincial Deficits)* and *Adjusting payments to Provincial Governments (Provincial Surpluses)*.

Preliminary.

UNIFICATION OF
THE ACCOUNTS BY
RE-INCORPORATION
OF SEPARATE LOCAL
TRANSACTIONS
AFFECTING WHOLE
PROVINCES.

Besides the resources provided from the General or Imperial Revenues, the Local Governments have, more or less absolutely at their disposal for provincial uses, considerable sums of money provided otherwise—as, for example, the revenues from Ferries, Tolls, Cattle Pounds, the Nudda and Calcutta Canals, Local Rates and Cesses, and, in the Central Provinces, the Pandhary tax inherited from the Mahratta Government. When the system of Provincial Service contracts was initiated in 1871-72, it was thought that it would be convenient to include this separate Revenue and Expenditure in the Provincial Accounts and Estimates: but, as this amalgamation was found to obscure comparisons between the new and the old systems, it was postponed. The existence of the two Accounts side by side has, however, produced difficulty and confusion, for it has never been found possible to separate them perfectly; and, meanwhile, an important part of the public Revenue and Expenditure has been excluded from the General Accounts of the Empire. The Provincial Service system has now passed from the experimental stage, and, owing to its successive developments and to the progress of other events, it would now be as difficult as it would be useless to institute detailed comparisons between it and the system which it has superseded. Altogether, the Government of India consider that the best solution of present difficulties will be to adopt now the policy of the complete unification of the Public Accounts: there seems in short no sufficient reason why the Revenue and Expenditure of the country, and the transactions of the Local Governments, should be divided into two categories differing from each other in no essential characteristics. The Government of India has, therefore, determined that, from the beginning of 1878-79, the separate Revenue and Expenditure of the Provincial Governments shall be incorporated in the General Estimates and Accounts of the Revenue and Expenditure of the country, which will, thenceforth, show the Whole Public Revenue and Expenditure of British India. It must be clearly understood that the Government of India does not intend, by thus incorporating these transactions in the General Accounts, to prescribe, or authorise, any change of practice in respect to them; and, in particular, that, to whatever extent the application of any of these funds is governed by law, such law will continue to be exactly as binding as at present.

NO CHANGE IN
APPROPRIATION OF
THESE FUNDS.

REMAINING LOCAL
FUNDS.

The receipts and disbursements of those Local Funds which are appropriated to specially defined purposes, or are quasi-private property, and are not, at any stage, under the direct control of the Local Governments, and do not affect whole Provinces, will still be excluded from the General Estimates and Accounts, and shown in subsidiary Statements; but, excepting the Port Funds, their amount will be unimportant.

"PROVINCIAL
CONTRIBUTIONS"
DISAPPEARS.

NEW HEADS OF
PROVINCIAL RATES.

One effect of this change will be the disappearance of the Head of *Provincial Contributions*, which was required only for the adjustment of transactions between the two separate purses of the Local Governments. On the other hand, two new Heads of *Provincial Rates* must be opened, one on each side of the Account, to show, on the Revenue side, the whole of the Provincial Rates now incorporated and, on the Expenditure side, the cost of their collection. The rest of the expenditure of the Local Governments, whether met from the Provincial Rates, or from assignments of the general or Imperial Revenues, will be distributed under the existing Heads of Account.

TRANSACTIONS
WITH GUARANTEED
COMPANIES TO BE
SHOWN GROSS.

Hitherto the guaranteed interest paid to Railway and other Companies has been shown net, after deduction of the net traffic receipts: henceforth, the whole Net Traffic Receipts received from the Companies, including all the gain by exchange whether upon capital or revenue account, will be shown, in one line, as revenue, and the gross payments of interest and surplus profits to the Companies, together with the cost of land and of Government supervision, will appear, in another line, as expenditure.

IRRIGATION WORK-
ING EXPENSES.

A new Head has been introduced to show separately the working expenses and maintenance charges of *Irrigation Works*, which charges have hitherto been incorporated under *Public Works Ordinary*. The growing importance of these works demands this separation. From this Head and, henceforth, from

the Head of *State Railway Expenditure* will be excluded all capital expenditure: the object being to afford the means of a comparison between the Revenue and the Working Expenses of these Works. Such capital expenditure as may not, under Rule, be transferred to the Head *Productive Public Works* will be recorded under *Public Works Ordinary*.

Under instructions from the Secretary of State, the Heading *Productive Public Works* has been substituted for *Public Works Extraordinary*. The change is significant of a more rigid adherence to the sound policy of excluding nothing from the Total Expenditure upon a comparison of which with the Revenue the surplus or deficit of each year is ascertained, excepting expenditure which may confidently be expected to produce a direct net return at least equal to interest upon it at the current rate.

A fresh Abstract Statement No. II is appended in the form in which the Secretary of State has resolved, for the future, to present the Accounts of the Revenue and Expenditure of British India to Parliament. The design of this change of form is that the transactions relating to the investment of capital by the State in works of material improvement, and the financial consequences of such investments, may, as far as possible, be distinguished, upon the face of the balance-sheet of the country, from the rest of the transactions of the State.

The chief differences between the Abstracts Nos. I and II will be that, in Abstract No. II, (1) the interest on that part of the public debt which may be regarded as having been incurred for the construction of Productive Public Works and, as soon as the necessary enquiries are completed, that portion of the Land-Revenue which is believed to be due to the Irrigation Works of which the cost is included in the Capital Expenditure thus distinguished, will be shown separately; and (2) the Account will be broken up into two subdivisions, the first intended to show the results of all the transactions that are not connected with State investments in Productive Public Works, and the second those that are dependent on such investments. The Total Revenue and Expenditure and the Surplus or Deficit will be the same in both Abstracts; but the division, in the new Abstract, of the Revenue and Expenditure into two categories will, when it is completely effected, enable a judgment to be formed of the general financial results of the State investments in Public Works, a subject on which much doubt has been expressed, and on which the older form of Abstract did not throw full light. The new form cannot, however, be prepared with sufficient completeness to answer its purpose fully until the Government of India is in a position, which it is not at present, to distinguish the Land Revenue due to the Capital Expenditure of the State on Irrigation. For this reason, the present Statement does not contain detailed remarks upon the results shown in the new Abstract No. II.

The importance and interest of the separate Provincial Finances call now for their separate exhibition and illustration. A new Abstract Statement No. III is, accordingly, annexed to show the Accounts and Estimates of the whole Revenue and Expenditure for which the Provincial Governments have accepted separate responsibilities, with the resulting surplus or deficit accruing to these Governments. The entries in this Abstract correspond generally with the entries in the General Abstracts Nos. I and II; but there are some important distinctions. On the Revenue side is shown the Allotment placed at the credit of the Local Governments for Provincial Services in addition to the revenues specifically assigned to them: no corresponding entry is required, or would be admissible, in the General Accounts. On the Expenditure side are shown, *first*, the portion of the Interest on the Funded and Unfunded Debt which is made good by Provincial Governments for the capital invested in Provincial Productive Public Works; *secondly*, the value of the stationery and stamps supplied to the several Provinces from the Central Stores; and *thirdly*, the amount contributed to the Imperial Treasury from the Provincial Rates and Taxes by way of insurance against Famines. In the general Imperial Accounts all these charges are either deducted from the Provincial surplus which would otherwise be payable to the Provincial Governments, or, as the case may be, added to the deficit which must be made good by the Provincial Governments.

Preliminary.

NEW HEADING
PRODUCTIVE
PUBLIC WORKS.NEW PARLIAMEN-
TARY FORM OF
ABSTRACT.OLD AND NEW
VERSIONS
COMPARED.ABSTRACT OF THE
PROVINCIAL
ACCOUNTS.

ACCOUNTS, 1876-77.

Accounts, 1876-77. The Public Revenue and Expenditure and Receipts and Disbursements actually recorded in the Accounts of 1876-77 may be thus compared with the Accounts, 1876-77. Regular Estimates:

COMPARED WITH
REGULAR ESTI-
MATES.

	Regular Estimates.	Accounts.	Better.	Worse.
	£	£	£	£
Opening Balances	17,872,400	17,872,393		7
Revenue	55,796,900	56,022,277	225,377	
Other Receipts	57,115,400	61,001,349	6,885,949	
Expenditure	61,875,200	62,014,339		139,139
Other Disbursements	56,251,700	60,417,015		4,165,315
Closing Balances	12,687,800	15,161,665	2,776,865	
Deficit of Revenue compared with whole Ex- penditure	6,078,300	5,992,062	86,238	
Less invested in Productive Public Works	3,800,000	3,809,284		9,284
Remaining Deficit	2,278,300	2,182,778	95,522	
Deficit of Revenue compared with Expenditure Excess of Other Receipts compared with Other Disbursements	6,078,300 893,700	5,992,062 3,584,334	86,238 2,690,634	
Reduction of Balances in the Public Treasuries	5,184,600	2,407,728	2,776,872	

DECREASE OF
DEFICIT, £95,522.

It thus appears that the whole Expenditure recorded in the Accounts of 1876-77, including Famine and Productive Public Works, exceeded the recorded Revenue by £5,992,062, being £86,238 less than was expected in March last; the expenditure on Productive Public Works was more by £9,284 than was then estimated; so that the net result of the rest of the Accounts was better than the Regular Estimates by £95,522. This result was attained notwithstanding that the loss of revenue and the expenditure attributed to the Famine brought to account in 1876-77 exceeded the estimates by a net amount which cannot be calculated at less than £350,000. This excess is nominal, and requires no explanation, because the distribution of the financial effects of the Famine in Southern India between the Accounts of that year and those of this year is a detail of no importance. The excess net charge for the Famine was counterbalanced by the postponement to 1877-78 of some heavy payments due at Home to Her Majesty's Government on account of Her Majesty's British Forces serving, or having served in India. There are many other variations in the Accounts from the Regular Estimates of Revenue and Expenditure: but none of them are of sufficient interest to require further notice.

EXCESS DEBT
RECEIPTS AND
CLOSING BALANCE.

The principal cause of the improvement (£2,690,634) in the Surplus of "Other Receipts," that is to say, in the Debt Account, which contributed most of the increase of £2,776,865 in the Closing Balance in the Public Treasuries, is that £1,000,000 was borrowed in England in the month of March 1877 instead of, as had been intended, later in the calendar year 1877. The other variations, though aggregating a large sum, are none of them of prominent importance; but the following may be mentioned:—

The Mahārājā Sindhiā paid in advance, on account of His Highness's Railway Loan, £56,000; certain loans amounting to £140,000 (chiefly in the Bombay Presidency) were not taken so soon as was expected; the Guaranteed Railway Companies supplied themselves to the amount of £244,000 with stores from their Capital reserve instead of, as had been estimated, by new disbursements of cash; bills and assay certificates remained over for discharge in 1877-78 to the amount of £392,000; the deficit of Local Revenues was smaller than the Estimate by £154,000.

In the following Table the Accounts of 1876-77 are similarly compared with the Budget Estimates for that year:

1876-77.

ACCOUNTS, 1876-77.
COMPARED WITH
ORIGINAL
ESTIMATES.

	Budget Estimates.	Accounts.	Better.	Worse.
	£	£	£	£
Opening Balance	16,990,800	17,872,393	881,593	
Revenue	55,163,200	56,022,277	859,077	
Other Receipts	59,055,400	64,001,349	4,945,949	
Expenditure	58,778,200	62,014,339		3,236,139
Other Disbursements	57,202,700	60,417,015		3,214,315
Closing Balance	15,228,500	15,464,665	236,165	
Deficit of Revenue compared with Expenditure	3,615,000	5,992,062		2,377,062
Less invested in Productive Public Works	3,759,000	3,809,284		50,284
Remaining Deficit	(Surplus) 144,000	2,182,778		2,326,778
Deficit of Revenue compared with Expenditure	3,615,000	5,992,062		2,377,062
Excess of Other Receipts compared with Other Disbursements	1,852,700	3,584,334	1,731,634	
Reduction of Balances in the Public Treasuries	1,762,300	2,407,728		645,428

The outturn of the Revenue compared with the Expenditure was worse than the Budget Estimates, altogether, by £2,326,778, and, if the expenditure on Productive Public Works be included, then by £2,377,062.

The cause of this failure was the Famine, which was not foreseen when the Estimates were prepared: the Accounts show a worse result by, probably, £3,450,000 than they would have shown if there had been no Famine: thus, apart from that calamity, there was an improvement in the Ordinary Account of £1,072,938, which is more than accounted for by the improved earnings of the Guaranteed Railways (£1,140,000), of which some part no doubt was due to the increase of traffic arising from the Famine relief operations.

The Expenditure having thus, owing to the Famine, exceeded the Revenue, it was necessary to supply ways and means for the service of the year otherwise. Fortunately, the opening balance in the Public Treasuries was larger than was estimated by £881,593, of which £645,428 was absorbed in supplying the deficit of Revenue. The remaining £1,731,634 was obtained under the Debt Heads. The excess amount raised by Public Loans was £1,772,145, so that, but for the Famine and the consequent necessity for increased Loans, the net result of the transactions on the Debt Account would have differed from the Budget Estimates by only £40,511. If, therefore, the effects of the unforeseen Famine be eliminated, it will be found that the Accounts correspond satisfactorily with the Estimates made two years ago; the only exception being the great improvement in the Guaranteed Railway Earnings, which was not anticipated.

The transactions for which the Local Governments had accepted defined separate responsibilities resulted, in 1876-77, in a small surplus, to them, of £5,842.

Of the sum of £3,809,284 recorded as Expenditure on Productive Public Works, £949,423 was spent on Irrigation and Navigation Works, and £2,865,865

EXPENDITURE ON
PRODUCTIVE
PUBLIC WORKS.

Accounts,
1876-77.

on railways. The principal Irrigation Works and Railways under construction were as follows:—

	Cost in the year.	Cost to the end of the year.		Cost in the year.	Cost to the end of the year.
CANALS.	£	£	CANALS.	£	£
Orissa ...	73,000	1,728,000	Lower Ganges ...	197,000	1,070,000
Midnapore ...	36,000	683,000	Western Jumna ...	51,000	184,000
Soane ...	218,000	1,737,000	Bari Doab ...	24,000	1,526,000
Ganges ...	97,000	2,851,000	Sirhind ...	106,000	860,000*
Agra ...	42,000	753,000	Godavary Works ...	26,000	761,000
RAILWAYS.	£	£	RAILWAYS.	£	£
Punjab Northern ...	340,000	2,409,000	Neemuch ...	151,000	735,000
Indus Valley ...	968,000	5,699,000	Sindhia ...	172,000	247,000
Northern Bengal ...	378,000	1,130,000	Holkar ...	146,000	1,208,000
Tirhut ...	156,000	413,000	Wardha Valley ...	75,000	455,000
Rajputana ...	157,000	2,616,000	Chhattisgarh ...	8,000	17,000
Western Rajputana ...	11,000	57,000			

The expenditure on the realignment of the Western Jumna Canal (£51,000) is necessary for sanitary reasons and to remove serious defects of original construction, but will not add materially to the Revenue; and, as explained by Sir John Strachey last year, it cannot be predicated concerning the Indus Valley and Punjab Northern Lines that they will yield a direct revenue sufficient to cover the interest on their cost. Strictly speaking, therefore, £1,359,000, the outlay on these works, should rather have been added to the deficit on the ordinary account, than included in the Productive Expenditure of the year.

The Accounts of the three last years 1874-77 record an expenditure of £12,329,479 on Productive Public Works, being only £798,000 less than the net sum borrowed (£13,128,000), and only £194,766 less than the aggregate net deficit (£12,524,245) of revenue during the three years as recorded in the Accounts. It must, however, be remembered that, of the expenditure thus recorded under the Head of *Productive Public Works*, £3,873,000 spent on the Indus Valley and Punjab Northern State Railways and on the realignment of the Western Jumna Canal cannot be expected to be fully reproductive.

Thus, if only the expenditure on truly Productive Public Works during the three years be deducted from the rest, there would remain a deficit of £4,068,000. As explained by the Hon'ble Sir John Strachey last year, it is necessary to make other adjustments before the true financial indications of the Public Accounts can be appreciated. If these adjustments were made and no expenditure were excluded excepting such as may be expected, with some confidence, to be reproductive, the true deficit of the three years would amount to about £5,878,000.* On the other hand, an expenditure of £4,979,000 is recorded in the Accounts of this period for Famine Relief, and, if count be taken of loss of revenue and of expenditure due to the Famine but recorded under other Service Heads, the Accounts of the three years must be the worse for the Famine by perhaps net 6 millions sterling. Upon the whole, considering the financial inconvenience of the unprecedentedly rapid divergence of the values of gold and silver during this period, the general result does not appear to be unfavourable. The true deficit of the three years does not, probably, exceed the cost of Famine recorded in the Accounts of this period; and, though there may be good reasons for excluding from the Head *Productive Public Works* the £3,873,000 spent on the realignment of the Western Jumna Canal and on the Frontier State Railways, yet that large expenditure need hardly be accepted, without reserve, as an ordinary incident of the administration.

	£
* Deficit as shown in the text ...	4,068,000
Credited from the Book Balances of the Military Funds ...	1,059,975
Gained by borrowing at Home instead of supplying the Home Treasury by remittances ...	750,736
	<u>5,878,711</u>

* Besides £517,000 paid by Native States

REGULAR ESTIMATES, 1877-78.

The Regular Estimates of the Public Revenues and Expenditure and Regular Estimates Receipts and Disbursements during 1877-78 may be thus compared with the Budget Estimates:—

	Budget Estimates.	Regular Estimates.	Better.	Worse.	REGULAR ESTIMATES COMPARED WITH BUDGET ESTIMATES.
	£	£	£	£	
Opening balance ...	12,687,800	15,464,665	2,776,865	...	
Revenue ...	56,310,900	58,682,000	2,371,100	...	
Other Receipts ...	56,588,200	71,216,000	14,627,800	...	
Expenditure ...	60,560,600	66,990,000	...	6,429,400	
Other Disbursements ...	51,515,100	62,372,665	...	10,857,565	
Closing Balance ...	13,511,200	16,000,000	2,488,800	...	
Deficit of Revenue compared with whole Expenditure	4,249,700	8,308,000	...	4,058,300	
Less invested in Productive Public Works ...	3,628,000	4,877,000	...	1,249,000	
Remaining deficit ...	621,700	3,431,000	...	2,809,300	
Deficit of Revenue compared with whole Expenditure	4,249,700	8,308,000	...	4,058,300	
Excess of Other Receipts compared with Other Disbursements ...	5,073,100	7,843,335	3,770,235	...	
Increase of Balances in the Public Treasuries ...	823,400	535,335	...	288,065	

The improvement of the opening balance has been already explained in the review of the Accounts of 1876-77.

When the Estimates of the current year were prepared a year ago, the Gross Deficit of Revenue, as compared with the whole recorded expenditure, was expected to be £4,249,700, which would be reduced to £621,700 if the expenditure on Productive Public Works were excluded. The Gross Deficit is now estimated at £8,308,000 and the Deficit on the Ordinary Account at £3,431,000, being in excess of the Original Estimates by £4,058,300 and £2,809,300 respectively.

As last year, so, again, this year, this disappointment is to be attributed entirely to the Famine. In March last year, the Government of India ventured to hope that the Famine in Southern India was drawing to a close; and the Estimates were framed in the expectation of the return of prosperity as the South-West Monsoon should come: but the Monsoon did not come till after much delay, and indeed, in some parts of India, it scarcely came at all. Consequently, the sufferings of the people and the drain upon the public treasuries not only continued, but assumed proportions which were, at one time, gravely alarming. In the Bombay Presidency, although the rain fell irregularly, much loss of crop occurred, and men's minds remained for a long time in uncertainty and apprehension, yet the relief expenditure was kept within bounds, so that the present estimate of the cost of the Famine in that Presidency is less than the estimate of last year: the Government of Bombay and its officers are to be congratulated upon the efficiency and economy with which the disaster was met there. In Madras, the gross cost of the Famine, after setting off only the price recovered for the grain provided by the Government of Madras, is now estimated at £8,687,000 in all, being much more than double the amount estimated a year ago. The Government cannot hope now that operations will altogether cease in the Madras Presidency until the next South-West Monsoon shall set in favourably. The Famine has been, in like manner, prolonged and intensified in Mysore also.

Moreover, the result of the want of rain in Upper India was that, throughout the North-Western Provinces and Oudh and a great part of the Punjab, as well as in the Native States of Rajputana and Central India, the autumn (kharif) crops upon which multitudes depend for food, almost wholly failed, and there ensued great distress which is not yet, by any means, at an end. At one time there was imminent apprehension that the spring (rabi) crops must also be wanting throughout vast regions, in which case an appalling calamity must have followed. Happily, timely and abundant rain removed these gloomy forebodings, an unusually large breadth of land was sown with spring crops, and

Regular Estimates, 1877-78. there is now good reason to hope for a fairly abundant spring harvest in Northern India. The Lower Provinces of Bengal, the Central Provinces, and Burmah have, throughout, been prosperous, obtaining from the necessities of their neighbours great prices for abundant crops.

COST OF FAMINE IN 1877-78.

LOSS OF LAND REVENUE.

COST OF FAMINE RELIEF.

THE ARMY.

EXCISE AND OTHER REVENUES.

TOTAL ESTIMATED COST OF FAMINE.

The general effect of the Famine upon the finances of 1877-78 may be traced in the Abstract Statements, in the entries opposite to *Land Revenue* and *Famine Relief*. An average year's land revenue is now about £21,400,000; the land revenue of the current year is expected to be only £20,103,000: a loss of not less than £1,300,000 may be set down to the Famine here. The estimated expenditure on Famine Relief is £5,234,000: this includes, as will be presently explained, the greater part of the excess outlay upon the Public Establishments generally: it does not include £200,000, the estimated addition to the cost of the *Army* in 1877-78 on account of the Famine; or £102,900 granted to the Governments of Madras and Bombay as opening balances at their credit on Provincial Account. There are also losses of *Excise* and *Customs* and of some other Revenues: but these are, perhaps, more than balanced by the excess net traffic earnings of the *Guaranteed Railways*. Upon the whole, the financial results of the Famine which will be recorded in the Accounts of 1877-78 may now be set down at net 6½ millions sterling, being upwards of 4¼ millions more than the estimate of March 1877.

The total net cost of the Famine then estimated was—

	In 1876-77	In 1877-78	£
	...	...	3,100,000
	...	...	2,150,000
Total	...	...	5,250,000
The present Estimates are—			
	In 1876-77	In 1877-78	£
	...	...	3,450,000
	...	...	6,500,000
Total	...	...	9,950,000

In 1878-79, the arrears of land revenue recovered may be expected to exceed the Famine expenditure. The whole net cost of the Famine in Southern India may therefore be now estimated approximately at 9¼ millions sterling, of which, roughly £1,300,000 net, may be attributed to the Bombay Presidency, and £8,150,000 to the Madras Presidency. It is necessary, however, to remember that it is never possible to give a perfectly accurate account of the total net cost of a Famine: the bulk, indeed, of the direct relief expenditure and of the direct loss of revenue can be readily ascertained; but a large margin of indirect loss and gain of revenue on the one hand, and of indirect excess expenditure on the other, must, to the last, be matter for estimate rather than account.

INDIRECT OUTLAY

Besides the actual cost of the Famine to British India, it has been necessary for the Government of India to lend £500,000 to Mysore and £500,000 to His Highness the Maharaja Sindhia, making £1,000,000 in all. A large sum has also been expended on additions to the rolling-stock of the State Railways and on the construction of Railways which would not otherwise have been constructed: for instance, the Dhond and Manmar Line alone is estimated to cost £758,000 in the two years 1877-78 and 1878-79. Perhaps two-thirds of the £1,249,000 spent on Productive Public Works in excess of the Grant for the year is due to the Famine.

COMPARISON OF REGULAR WITH BUDGET ESTIMATES, 1877-78.

To revert, now, to the comparison of the Regular Estimates with the Budget Estimates of the year 1877-78, it will be observed that the excess deficit on the ordinary account (£2,809,300) is less than the excess cost of the Famine (net £4,350,000) by £1,540,700; in other words, that, if the Famine had not cost more than was expected a year ago, instead of a deficit of £3,431,000, the result of the year would have been a surplus on the ordinary account of £919,000. If the whole £6,500,000 net estimated cost of the Famine recorded in the Regular Estimates of 1877-78, be eliminated, then the surplus upon the ordinary account would be £3,069,000; and, assuming that £800,000 of the excess expenditure on Productive Public Works is due to the Famine,

the Whole Expenditure, including Productive Works, would exceed the revenue recorded during the year by only £1,008,000. The adjustments necessary to bring out the true financial condition of the year would have reduced the surplus on the ordinary account by £1,113,000; and once again it is necessary to remember that, of the total entry against Productive Public Works, £89,000 spent upon the Western Jumna realignment, and £1,659,000 on the Frontier Railways should rather be recorded as ordinary than extraordinary expenditure.* Nor must it be forgotten that some of the first-fruits of the recent financial measures are being reaped this year. The Governments of Bengal and the North-Western Provinces are contributing to the Imperial Exchequer, as the result of those measures, £279,200, as follows:—

	£
Bengal	200,000
North-Western Provinces	289,500
Total	489,500
Less net profits on Canals and Railways—	£
Bengal	5,900
North-Western Provinces	204,400
	210,300
Net	279,200

And the following retrenchments have been secured:—

	£
Bengal	59,000
North-Western Provinces and Oudh	42,700
Punjab	22,400
Central Provinces	9,000
Bombay	56,700
	189,800

The following are the detailed explanations of the differences between the Original and Present Estimates:—

REVENUE.

I, Land Revenues.—Less £837,800.

The chief defaulter is *Madras*, which is responsible for £656,600; *Bombay*, on the other hand, hopes to yield £129,200 more than estimated: thus the two Southern Presidencies together are expected to give £527,400 less than estimated. As a consequence of the drought in Northern India, the Punjab falls short by £25,700, and the North-Western Provinces and Oudh by £347,500. Other differences are unimportant.

III and 5, Forests.—Revenue more £49,800; Expenditure more £31,700; Net Revenue better £18,100; Net Revenue £179,000. The net increase is in *Burmah* £19,000, including the net price (£8,300) of some teak supplied to the Admiralty in England.

IV and 6, Excise.—Revenue less £59,700; Expenditure less £7,100; Net Revenue less £52,600; Net Revenue £2,402,000. There were net improvements as follows:—*Assam*

* A more correct estimate of the real financial position in 1877-78 may, perhaps, be formed by making the following adjustments:—

	Compared with Whole Expenditure.	Compared with Expenditure exclusive of investments in Productive Public Works.
	£	£
Deficit of recorded Revenue according to the Accounts	8,308,000	3,431,000
Add credited from extinct Military Funds	297,000	297,000
Saved by borrowing in England instead of remitting	815,000	815,000
Total	9,420,000	4,543,000
Transfer from <i>Productive Public Works</i> , expenditure not fully reproductive	1,748,000	1,748,000
Total	11,168,000	6,291,000
Deduct net cost of Famine, less the estimated annual average of £1,500,000	5,000,000	5,000,000
Remaining Deficit	6,168,000	1,291,000

Regular Estimates, 1877-78. £10,000, Bengal £45,000, Bombay £34,000 (of which £15,000 is nominal, there having been an error of classification in the original Grant), the Central Provinces £10,000, and the Punjab £3,000; and deficits as follows:—North-Western Provinces and Oudh £24,000, and Madras £128,000.

Thus, the Famine in Southern India and the Drought in Upper India caused a net loss of *Excise* revenue compared with the Estimates (which were normal Estimates) of £133,000. This loss was compensated, to the extent of £80,000, by favourable returns in other Provinces; notably in Bengal, where, the Board of Revenue remarks, "the localisation of the Excise Revenue has instilled energy into the administration" of the department.

ASSESSED TAXES. *V* and 7, *Assessed Taxes*.—The entries here (net £84,000) are for the License Tax in the North-Western Provinces, the only Province in which this tax was in operation in 1877-78.

PROVINCIAL RATES AND PROVINCIAL CONTRIBUTIONS. *VI, Provincial Rates, and XXVII, Provincial Contributions*.—It was estimated that the Provincial Governments would contribute £435,100 to the Imperial Treasury from their own independent resources, the main tributaries being Bengal (£281,700), almost wholly for interest on the capital invested in the Provincial Canals and Railways, and the North-Western Provinces (£100,000), on the same account. In the Budget Estimates these contributions were placed under the head "*XXVII, Provincial Contributions*."

NEW RATES. To enable these Governments to bear their new burdens, the Government of Bengal was authorised to impose a Public Works cess (*Bengal Provincial Public Works Act (II), 1877*), and, by Act VII of 1877, the Lieutenant-Governor of the North-Western Provinces was empowered to apply, at his discretion, in payment of charges incurred on account of Canals and Railways declared to be works of general provincial utility, any sum not exceeding one-tenth of the rates levied under the North-Western Provinces Local Rates Act, 1871: the sum actually so applied is expected to be only £28,000. Further, by the North-Western Provinces License Act (VIII), 1877, the Government of the North-Western Provinces was empowered to levy a license tax on trades and dealings, the results of which in 1877-78 are shown, as has been explained, under the preceding Head, "*V Assessed Taxes*."

AND TAXES. The proceeds of the Bengal Public Works Cess Act, 1877, (£185,000) and the North-Western Provinces Amended Local Rates Act, 1877, (£28,000) are shown in the Regular Estimates for 1877-78 under the Head "*VI Provincial Rates*."

TRANSACTIONS NOW SHOWN IN THE ACCOUNTS. The actual contributions to be paid by the Local Governments, whether under the arrangements completed last year, as just described, or under the further arrangements for Famine Insurance, described in the preliminary Resolution, appear in the separate *Abstract Statement of Provincial Revenues and Expenditure No. III*. The entries in that Statement under *1 Interest*, contain the gross amounts payable by the Governments of Bengal and the North-Western Provinces and Oudh as interest (including the imperial share of profits) on the capital cost of the Provincial Works for which those Governments have accepted responsibility; to ascertain the net charge upon the Local Governments on this account, the net revenue which they receive from the Canals and Railways made over to them, must be deducted from the amount shown under *1 Interest*. The entry opposite to *Famine Insurance* is the total amount which will be paid by the Local Governments, in consequence of the recent legislation as explained in the preliminary Resolution. The effect of the entry of those sums in this way in that *pro forma* Account, is to reduce the Surplus payable to the Provincial Governments by the Imperial Government, or, as the case may be, to increase the Deficit payable by the Provincial Governments to the Imperial Government: the relief to the Imperial Government appears in the General Finance Accounts, Abstracts I and II, only in the shape of less Surplus to pay to the Provincial Governments, or more Deficit to receive from them.

A necessary result of all this is, that the contributions from the Governments of Bengal and the North-Western Provinces shown in the Original Estimates under "*Provincial Contributions*" disappear in the Regular Estimates.

REDUCTION OF BENGAL CONTRIBUTIONS. It may be mentioned here that, as the Government of Bengal found a difficulty in levying the Provincial Public Works Cess during the first quarter

of 1877-78, the Government of India consented to reduce the gross amount of interest to be contributed by that Government in 1877-78 from £274,700 to £200,000 only: the net amount that will be actually contributed is now estimated at £5,900 less, *viz.*, £194,100.

VII and 9.—*Customs*.—Revenue more £143,100; Expenditure more £6,700; Net Customs Revenue more £136,400; Net Revenue £2,480,000. The net improvements were, in Bengal £214,000 and Bombay £67,000; the failures were in *Burmah* £21,000, *Madras* £60,000, and on the *Inland Customs Line* £44,000. Here, again, the failures in *Burmah*, *Madras*, and *Upper India*, aggregating £125,000, are due entirely to the Famine. The estimate, as a whole, was abnormally low, and the Regular Estimate shows considerable recovery, great prosperity in Bengal having counterbalanced the loss in *Madras* and *Upper India*: *Bombay* has nearly regained its usual condition.

VIII and 10.—*Salt*.—Revenue more £223,000; Expenditure more £12,300; Net SALT Revenue more £210,700; Net Revenue £6,035,000. The Net Revenue would have been greater by £165,000 but for the rectification of an erroneous procedure in *Madras*, where it has been the habit to credit as Revenue, Government Securities deposited by Salt Contractors: if it had not been necessary to make this correction, the Net Revenue would have been £6,200,000. The improvements are as follows:—*Bombay* £154,000, *Bengal* £128,000, *Inland Customs Line* £35,000 (would have been £81,000 but for the cost of certain negotiations with the Native States in *Rajputana*, and indemnity payments already made to some of them). The defaulters are, *Madras* £102,000 (but for the transfer already described, there would have been an improvement of £68,000), and *Burmah* £3,000.

By the Salt Act (XVIII), 1877, which became law on the 27th December 1877, the duty on Salt consumed in *Bombay* and *Madras* was raised from Rs. 1-13 to Rs. 2-8 a maund; the duty on Salt consumed in *Sindh* was raised from the special rate of 8 annas to the general rate of Rs. 2-8 a maund; and, simultaneously, the duty in *Upper India* was reduced from Rs. 3 to Rs. 2-12, and the duty in *Bengal* from Rs. 3-4 to Rs. 3-2 a maund: some other changes were also made. Although these measures were taken with a view to the eventual equalisation of the Salt Duties throughout India, still they were calculated to produce a temporary net yearly addition to the Revenue of £300,000: it is impossible to say how much of the considerable increase of Revenue this year is due to their operation; the expectation was that little increase would result at first; and it is probable that not much of the excess Revenue is due to the increased rates of duty: but that this Head of Revenue has been exceptionally productive this year.

IX and 11.—*Opium*.—Revenue more £588,000; Expenditure more £859,000; Net Revenue OPIUM more £229,000; Net Revenue £6,429,000. Of the improvement, £10,000 is in *Bombay* and the rest in *Bengal*.

On the 16th July 1877, the duty on a chest of opium exported from *Bombay* was raised by Rs. 50; that is to say, the duty on a chest of opium for export from *Bombay* was increased, if weighed at Ajmir, from Rs. 625 to Rs. 675; and, if weighed elsewhere, from Rs. 600 to Rs. 650. This measure was adopted in order to prevent the loss of revenue caused by the displacement in China by *Malwa* opium, of *Bengal* opium, which, at present prices, yields, on a quantity of opium equal to the contents of a chest of *Malwa* opium, a net revenue of about Rs. 1,000.

The drought in *Upper India* extended to *Malwa* with such disastrous effects upon the poppy cultivation there, that the Governor General's Agent, after careful personal inspection, does not expect the crop to yield 25,000 chests of opium, which is less than half an average crop. The effect of this anticipated failure has been, for some time past, manifest; the market prices having risen, at *Bombay*, from Rs. 1,275 for new, and Rs. 1,312 for old opium, to Rs. 1,540 and Rs. 1,590, or by more than 20 per cent.: prices have, indeed, been still higher. In consequence of the stimulus of these high prices, the falling-off in the export of *Malwa* opium this year has been less than might have been expected; 41,651 chests passed the scales to the end of February, compared with the following corresponding figures:—

1872-73	...	39,905	1875-76	...	38,418
1873-74	...	42,129	1876-77	...	46,258
1874-75	...	45,281	1877-78	...	41,651

INCREASE OF PASS DUTY.

FAILURE OF MALWA CROP.

Regular Estimates, 1877-78.
BENGAL OPIUM.

Forty-nine thousand five hundred chests of Bengal Opium have been sold during the year, at an average of Rs. 1,266-6-7, yielding £6,268,760, which may be compared with the following figures:—

	No. of Chests.	Average.				No. of Chests.	Average.		
		Rs.	A.	P.			Rs.	A.	P.
1872-73	...	42,675	1,385	11 6	1876-77	...	47,240	1,270	1 11
1873-74	...	42,750	1,265	13 4	1877-78	...	49,500	1,266	6 7
1874-75	...	45,000	1,207	0 4	1878-79	...	55,500		
1875-76	...	45,510	1,259	2 11					

INCREASED
PRODUCE, 1878.

REDUCTION OF
PRICE.

STAMPS.

The produce of Bengal Opium in 1876-77 was again abundant the harvest yielding 67,167 chests: thus the stock in hand on the 1st of January 1878 was no less than 102,482 chests. Seeing the large supply thus accumulated, the Government of India, on the 27th April, notified 54,000 chests for sale in the calendar year 1878, leaving for sale in 1879, 48,882 chests of old opium, in addition to the crop of 1877-78 now on the ground. At the same time, the price paid to the cultivators was reduced from Rs. 5 to Rs. 4½ a seer 70° consistence, and the Chutia Nagpur Agency and the Rohini Factory were closed. The cultivators have manifested no unwillingness to accept the reduced price; and, had not the season in Bengal, as in Malwa, been unpropitious, there would probably have been no great contraction of the area under poppy.

X and 12, Stamps.—Revenue more £88,600; Expenditure more £4,800; Net Revenue more £83,800; Net Revenue £2,882,000; being more by £140,000 than the highest net revenue ever before collected. The improvements are as follows: *Assam*, £6,000; *Bengal*, £90,000; the *Punjab*, £25,000; *Burmah*, £8,000; *Central Provinces*, £10,000; *North-Western Provinces and Oudh*, £4,000. On the other hand, *Madras* has defaulted by £22,000, and *Bombay* by £30,000. Stores in *England*, too, have cost £3,000 more than was estimated.

The great increase in Bengal is partly accidental, being due to the effects of the Land Registration Act (VII) of 1876, the operation of which will be for the most part temporary: this Act, though not passed for revenue purposes, was estimated to yield £59,000 of Stamp Revenue. The failure in the Minor Presidencies is probably due to the Famine.

XI and 13, Mint.—Revenue more £274,000; Expenditure more £42,800; Net Revenue more £231,200; Net Revenue £317,000,—the largest net revenue ever received, with the single exception of the year 1865-66, when a net revenue of £321,793 was recorded.

MINTS.

HEAVY COINAGE OF
SILVER.

The net imports of silver in the first ten months of the year amounted to the enormous sum of £13,115,767; and the still larger sum of £13,695,559 has been actually coined during these ten months. It has been necessary to keep both the Calcutta and Bombay Mints working, for months together, to the utmost of their power, and the exertions of the Mint and Assay Masters and their establishments deserve public acknowledgment. The brunt of the work has fallen upon the Bombay Mint, which has coined during the ten months £9,388,134; the Calcutta Mint has coined £4,307,425.

BULLION ADVANCES
BY CURRENCY
DEPARTMENT.

By the Currency Law, as it stands, the Paper Currency Department is bound to issue notes, convertible on demand into coin, in exchange for all silver bullion, after it has been assayed. The Government has statutory power to interpose any interval which it thinks proper between the assay of the bullion and the issue of notes in exchange therefor; but, although the obligation to make these great advances has caused, this year, considerable inconvenience, and even some anxiety, no such usance has been, hitherto, imposed. Since the end of August, the amount of the currency reserve absorbed in advances upon bullion has always largely exceeded £2,000,000; throughout December and January and the first week of February, the sum thus locked up exceeded £3,000,000; and, at one time, it stood at £3,680,560. At that time, however, the circulation and, therefore, the coin reserve, were so inflated that no uneasiness was felt. The pressure upon the resources of the Currency Department was really greatest on the 15th October, when, although only the more moderate sum of £2,629,884 was outstanding as bullion advances, there remained a coin reserve of only £3,864,473 to support outstanding notes for £12,487,608.

MISCELLANEOUS.

XXI and 30, Miscellaneous.—Revenue more £59,700; Expenditure more £7,400; Net Revenue more £52,300. The only item deserving notice in India is a recovery from the Rangoon Port Fund of a loan of £7,700 which had been written off. The main improve-

ment is at home, where the Cinchona produced upon the Government plantations was sold for £27,400 more than was estimated.

Irrigation.—Revenue more £47,400; Expenditure more £4,900; Net Revenue more £42,500; Net Revenue £51,000. The improvement is mostly in the North-Western Provinces, where the drought was favorable to the revenue under this Head.

EXPENDITURE.

I and XVIII.—Interest.—Expenditure more £101,500; Revenue more £23,500; Net Interest. Expenditure more £78,000; Net Expenditure £5,212,000.

The Home Treasury spent net £7,500 less than the Grant: the whole excess was in India, and is explained entirely by the discount on the loan raised during the year which has been recorded under this Head. It was not formerly the practice to adjust the premium or discount on Loans as Revenue and Expenditure; but this is always now done. Four per cent. Bonds were sold in England during the year for £4,200,000, the premium thereon amounting to £59,000; in India, Four per cent. Promissory Notes were issued for £3,304,780, at an average rate of Rs. 96-6 per cent., the discount thereon amounting to £119,939: thus the net discount paid during the year amounted to £60,939. Moreover, the discount in India unadjusted at the beginning of the year exceeded the unadjusted premium in England by £53,956: thus the whole amount adjusted during the year will be £114,895.* The sum of £8,300 has been

paid during the year as interest on loans raised for a temporary purpose, to which reference will again be made.

The following Table contains the usual statistics of the Funded Debt of India:—

Estimated Debt of the Government of India on the 31st March 1878.
(Sterling and rupees combined on the assumption that £1=Rs. 10.)

RATE OF INTEREST.	CAPITAL AMOUNT OUTSTANDING.				A year's interest thereon.
	Sterling.	Rupees.	Silver convertible at the option of the creditors into Sterling at a rate equivalent to 1s. 10d. (exactly 1s. 10s. 886d.)*=1 Rs.	Value in Rupees.	
5½	...	9,84,51,700	...	9,84,51,700	54,78,000
5	17,200,000	60,03,000	...	17,80,03,000	89,02,150
4½	...	15,44,98,200	...	15,44,98,200	69,88,400
4	42,376,116	47,71,59,935	...	90,09,21,095	3,65,36,843
4	...	...	1,23,06,665	1,23,06,665	4,92,267
3½	...	6,52,000	...	6,52,000	2,29,000
NIL	20,917	4,25,700	...	6,34,870	NIL
	59,597,033	73,71,90,535	1,23,06,665	1,34,54,67,530	5,78,19,260

* This assumes the current rate of interest to be four per cent.

Thus the average rate of yearly interest upon the registered debt of India would appear to be 4.29 per cent., whereas the interest to be obtained upon an investment in four per cent. securities of the Government of India is 4.06 or 3.88 per cent., according as the interest is payable in silver in India or in gold in London.

The capital of the Railway Companies and Madras Irrigation Company is £97,298,508, the interest upon which amounting to £4,706,000, is guaran-

Regular Estimates, 1877-78.
IRRIGATION.

Regular Estimates, 1877-78. teed in gold in London from Indian Revenues. The total debt of India therefore of all kinds is as follows:—

Total Debt of India classified according to the standard (gold or silver) by which it is paid and brought to the common standard of silver at the average exchange of the year 1877-78.

	Capital of debt.	Capital of debt, gold bearing debt being converted into silver at the average exchange of 1877-78, Re. 1 = 1s. 8.79d.	A year's interest thereon.	The same, the interest payable in gold being converted into silver at the average exchange of 1877-78, viz., Re. 1 = 1s. 8.79d.
		Rs.		Rs.
Interest payable in silver				
Ditto ditto in gold	Rs. 73,71,90,535	73,71,90,535	Rs. 3,17,76,308	3,17,76,308
Ditto ditto in silver or at the option of the creditor in gold at a rate equivalent to 1s. 10½d. = 1 Re.	£59,597,033	68,79,88,836	£2,555,004	2,94,93,996
Interest on Capital of Railway Companies and Madras Irrigation Company.	Rs. 1,23,06,665	1,33,39,442	Rs. 4,92,267 or £46,150	5,33,578
	£97,298,508	1,12,32,15,100	£4,706,000	5,43,26,118
Total Capital Debt		2,56,17,33,913	...	11,61,31,000

According to this table, the average interest per cent. paid upon the whole debt of India is 4.58.

The percentage of the Rupee debt held by Natives of India on the 31st December is estimated from the distribution of the actual payments of interest to have been as follows:—

1869	... 22.50	1874	... 25.24
1870	... 20.25	1875	... 24.77
1871	... 24.74	1876	... 25.30
1872	... 22.82	1877	... 25.68
1873	... 25.31		

Investments by Native States have increased this percentage of late years.

REFUNDS.

3, *Refunds and Drawbacks*.—The saving of £18,000 is casual, and may not, after all, be realised. The refunds and drawbacks recorded during the last five years average £318,488, so that the latest estimate this year is unusually low.

LAND REVENUE.

4, *Land Revenue*.—Excess expenditure £32,400 due to the Famine.

POST OFFICE.

and XII, *Post Office*.—Expenditure more £6,700; Revenue more £14,700; Net expenditure less £8,000; Net expenditure £60,000.

This is the smallest net expenditure recorded against the Post Office since the introduction of the system by which official correspondence is carried at specially favorable rates. The net charge is only £5,458 less than in 1876-77; but when the extra departmental expenditure in 1877-78 on account of the Famine is estimated at £12,000. Any one forming a judgment upon the financial position of the Post Office should bear in mind that the expenditure recorded in 1877-78 includes subsidies paid to the British India Steam Navigation Company (£71,600), and the Euphrates and Tigris Company (£3,300), as well as India's share (£75,000) of the subsidy to the P. and O. Company; altogether £149,600. In a great part of the work done for these payments the Indian Post Office has comparatively little interest: the whole revenue received by India as its share of the postage realised from overland correspondence scarcely covers the cost of territorial conveyance in India. It should also be remembered that official correspondence is now carried at rates which are calculated to yield little or no departmental profit: of the revenue recorded, £181,000 is derived from official correspondence. On the other hand, the Post Office enjoys certain privileges, in that the mails are conveyed by the Guaranteed Railways at nominal rates, and that the State Railways are to carry the mails at cost price only.

The progress of the Post Office since 1856, when the uniform ½ anna rate for letters was first introduced, has been remarkable, and at present there is no sign of its ceasing. Regular Estimates, 1877-78.

	Articles received for delivery.	Revenue from private correspondence.	Post offices.	Postal lines.
	No.	£	No.	Mileage.
1855-56	33,286,000	159,052	753	36,313
1876-77	122,541,000	548,177	3,852	58,370

15 and XXIII, *Telegraphs*.—Expenditure less £12,500; Revenue more £22,500; Net Expenditure less £35,000. The Net Grant to the Department was £180,000; the Net Expenditure is now expected to be £145,000,—a satisfactory improvement. TELEGRAPHS.

The Indo-European Line is a heavy drag upon the departmental finances, to which it contributes this year an expected deficit of £55,000. The Ceylon Line also imposes a considerable annual net charge upon India, from which relief is now being sought: there is no longer any sufficient reason why India should bear this burden for Ceylon. The net expenditure on the Indian lines alone is expected to be only about £85,000.

16, *Administration*.—Expenditure more £44,800. The chief excess is for the offices connected with the Government of India £35,400, and is to be attributed, for the most part, to expenses connected with the Famine, as, for example, the journey of His Excellency the Viceroy and Suite to the famine districts; telegraphic correspondence with Her Majesty's Government; and the appointment of special officers, &c. There is also an excess of £15,800 in *Bombay*, for the cost of a third Commissioner and for the carriage eastwards of coin from the Bombay Mint,—an obligation arising from the concession of convertibility to Currency Notes beyond their own circle: On the other hand, there is a nominal reduction of £6,000 in *England* owing to the transfer of some of the home expenditure to Stationery and Printing. ADMINISTRATION.

18 and XIV, *Law and Justice* and 19 and XV, *Police*.—Expenditure more £34,600; Revenue less £5,200; Net Expenditure more £39,800. The Famine has obscured the facts about these two Services, part of the expenditure upon which has been transferred to 31 *Famine Relief*: explanations in detail therefore seem useless. LAW AND JUSTICE AND POLICE.

20 and XVI, *Marine*.—Expenditure less £4,000; Revenue more £34,200; Net Expenditure less £38,200. The excess Revenue is in *Bengal* (£39,100), and is due to the great influx of shipping into Calcutta to carry grain to Madras. MARINE.

21 and XVII, *Education*.—Expenditure less £16,300; Revenue more £8,100; Net Expenditure less £24,400. The largest decreases of net expenditure are in *Bengal* £8,900, and the *North-Western Provinces and Oudh* £6,200. EDUCATION.

23, *Stationery and Printing*.—Expenditure more £26,800. Stores bought in England cost more by £22,700 than was expected, and there is an increase of £8,000 in *Madras* attributed to the Famine. STATIONERY AND PRINTING.

24, *Political*.—Expenditure more £67,200. Of the excess, £10,000 is at the *Home* and includes three years' charges against India for the China Embassy and a settlement of the account of the Zanzibar Mission, &c. The rest is in India and is due to various frontier arrangements. POLITICAL.

25, *Allowances and Assignments*.—The saving is nominal, being due to the substitution of direct assignments of revenue for certain Pagoda payments in the Madras Presidency. ALLOWANCES AND ASSIGNMENTS.

27 and XVIII, *Superannuations, &c.*—Expenditure more £43,300; Revenue more £22,600; Net Expenditure more £20,700; Net Expenditure £1,236,000. The amount credited from the Book Balances of the extinct Military Funds is £297,380, as follows:— PENSIONS.

	£
India	20,980
Madras	189,300
Bombay	87,100
TOTAL	297,380

The expenditure for Pensions is increasing, and must continue for some time to increase.

28 & XIX, *Loss and Gain by Exchange*.—Expenditure more £16,000; Revenue more £26,100; Net Expenditure more £9,900. The Original Estimate was that the Secretary of State would raise £12,250,000 by the sale of bills for Rs. 13,85,00,000, the estimated rate of Exchange being Re. 1 = 1s. 9.23d. It is now estimated that £10,432,000 will be obtained by the sale of bills for Rs. 12,04,29,000, the average rate being Re. 1 = 1s. 8.79d. Thus, although the amount entered under *Loss by Exchange* is very nearly what was estimated, this result has been obtained only because the sum remitted has been considerably less than was estimated. The value of Re. 1 measured in gold has proved to be less than was estimated by 44d., or about 2 per cent. Doubtless the estimate made in March last year was rather sanguine. LOSS BY EXCHANGE.

Regular Estimates, 1877-78.

SUSPENSION OF BILLS.

VALUE OF SILVER.

The strain upon the Indian Treasury, owing to the prolongation of the Famine, compelled the Government of India to ask the Secretary of State, first, to reduce his drafts, and then, for eleven weeks (from the 19th September to the 12th December) to suspend them altogether.

The following Statistics relate to the value of silver and the course of the Exchanges during the year:—

	Highest.	Lowest.
Rate of Exchange on Secretary of State's Bills ...	(18th April) 1s. 9 ⁷ / ₁₆ d.	(23rd Jan.) 1s. 8 ⁵ / ₁₆ d.
Price in London of an oz. troy standard Silver ...	(8th Oct.) 55 ³ / ₄ d.	(21st June) 53 ¹ / ₄ d.
Price in Calcutta of Four per cent. Rupee Security of the Government of India ...	(27th June) 98 ¹ / ₂	(8th Sept.) 92
Price in London (in Gold) of ditto ditto (enfaced) ...	(18th May) 84 ¹ / ₂	(28th Nov.) 81 ¹ / ₂
Price in London of Secretary of State's Four per cent. Sterling Bonds ...	(30th Aug.) 104 ¹ / ₂	(3rd May) 100 ³ / ₄
Price in Calcutta of a tolah (180 grains troy) of 23-Carat Gold ...	(July) Rs. A. 17 14	(23rd Oct.) Rs. A. 17 1
Price in Calcutta of a Sovereign ...	(5th Sept.) 11 14	(18th April) 11 4

FAMINE RELIEF.

31, *Famine Relief*.—Expenditure more £3,809,000. The cause of this excess has been already prominently explained. The entry here provides for the adjustments required to place the Governments of *Madras* and *Bombay* in a condition of equilibrium at the end of the year 1877-78: the additions necessary to provide them with moderate opening balances appear only under the Head 37, *Provincial Surpluses*. The Famine has caused large excess expenditure throughout the Civil Administration in the *Madras* and *Bombay* Presidencies; and the Government of India will take over as much of this excess charge as was beyond the resources of the Local Governments: this will be effected by the transfer of sufficient expenditure to the Imperial Head *Famine Relief* from the Provincial Headings *Jails, Police, and, chiefly, Public Works*. Thus, as already remarked, the entries opposite *Famine Relief* show almost the whole of the expenditure on the Famine in the Civil Departments including *Public Works Ordinary*.

THE ARMY.

32 and XXII, *The Army*.—Expenditure more £197,400; Revenue more £20,000; Net Expenditure more £177,400. The excess charges on account of the Famine (£200,000) are more than the Estimate (£103,700) by £96,300, and the expenditure from the Home Treasury is expected to exceed the estimate by £117,700, owing to the postponement into 1877-78 of certain payments which, as already explained, the Secretary of State intended to have made in 1876-77.

33 and XXIII, *Public Works Ordinary*.—Expenditure less £91,500; Revenue more £6,500; Net Expenditure less £98,000. This is nominal, owing to the transfer from this Head to 31, *Famine Relief*, of expenditure which exceeded the Public Works expenditure due to the Famine: it was not thought expedient to distribute the adjustment finely over the several Heads affected.

GUARANTEED RAILWAYS.

35 and XXV, *Guaranteed Railways*.—Expenditure more £448,800; Revenue more £1,893,800; Net Revenue more £1,445,000. According to the Finance Accounts these undertakings are now expected to yield a Net Revenue of £715,000.

This result is exclusive of the share of the entry under the adjusting Head 29, *Loss by Exchange*, which belongs to the Guaranteed Railways. The guaranteed interest to be paid to the Companies in gold in England is estimated at £4,685,000, which sum enters into the total £5,645,000 shown in the Abstract Statements as the estimated expenditure upon the Guaranteed Railways in 1877-78. Converted at the average rate obtained for the Secretary of State's Bills during the year (1s. 8⁷/₁₆d.), this sum of £4,685,000 becomes Rs. 5,40,80,493, and including £2,200 interest on the Revenue balances of the *Oudh and Rohilkhand Company*, the true total expenditure on the lines becomes Rs. 6,37,10,000, or, in the conventional notation of the Accounts, £6,371,000. The true financial result to India in 1877-78 of the Guaranteed Railways is thus expected to be a net charge of £9,000, being an improvement upon the result similarly calculated from the Budget Estimates of no less than £1,333,000.

Some portion of this improvement is doubtless due to the prolongation of the Famine: the Government of India has repeatedly taken occasion to acknowledge the vitally important services of these railways in the operations for the

relief of the great population suffering from that calamity. Calculations have been made which indicate that the Famine does not account for more altogether than £600,000 of the excess net earnings of the guaranteed railways during the two years 1876-77 and 1877-78.

The following table contains the statistics of these undertakings for the last few years:—

Regular Estimates, 1877-78. STATISTICS OF GUARANTEED RAILWAYS.

	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		1878-79, Estimates.
						Original Estimates.	Latest Estimates.	
Miles open ...	5,346	5,562	5,596	5,812	5,998	6,047	6,037	6,049
	£	£	£	£	£	£	£	£
Gross earnings ...	7,510,076	8,320,279	8,931,187	8,966,376	10,885,098	9,279,400	13,147,000	11,210,000
Working expenses ...	4,645,749	4,707,835	4,748,739	4,703,457	5,774,194	4,845,100	6,834,500	5,844,500
Percentage of working expenses on earnings ...	61.86	56.58	53.17	52.46	53.23	52.21	51.98	52.14
Net Revenue ...	2,864,327	3,612,444	4,182,448	4,262,919	5,110,904	4,434,300	6,312,500	5,365,500
Gain by exchange on capital account ...	55,473	42,133	78,175	35,593	70,651	33,700	49,500	31,500
TOTAL REVENUE ...	2,919,800	3,654,577	4,260,623	4,298,512	5,181,555	4,468,000	6,362,000	5,397,000
Gross guaranteed interest—								
Paid in India ...	42,115	39,191	36,799	33,414	23,736	26,100	20,600	19,600
Paid at Home* ...	4,619,249	4,631,531	4,659,755	4,656,886	4,686,751	4,692,000	4,685,000	4,749,000
Total guaranteed Interest (sterling converted at average exchange of the year) ...	4,901,312	5,013,391	5,069,514	5,196,931	5,513,342	5,331,000	5,429,000	5,607,000
Surplus paid to Companies ...	85,395	91,501	427,561	227,251	296,028	400,000	872,000	642,000
Land and Supervision ...	161,056	152,438	55,394	83,313	51,633	78,000	68,000	81,000
Interest on revenue balances ...	28,136	26,934	35,643	34,970	34,936	1,000	2,000	2,000
TOTAL EXPENDITURE ...	5,170,899	5,284,264	5,588,112	5,542,465	5,895,939	5,810,000	6,371,000	6,332,000
Net cost to the Public Treasury ...	2,251,099	1,629,687	1,327,489	1,243,953	714,384	1,342,000	9,000	935,000

It is not too much to say that the enormous increase in the gross earnings of these Railways has taken every one by surprise. In his Financial Statement made on the 15th March last, the Hon'ble Sir John Strachey drew attention prominently to the fact that, for the first time, the gross earnings were expected in 1876-77 to exceed £10,000,000: the sum of £10,885,098 was actually earned in that year. It was estimated that £9,279,400 would be similarly earned in 1877-78: the estimate has now grown to no less than £13,147,000, being an excess in the year of £3,867,600. If this estimate be realised (and there is no reason to doubt that it will be realised), the earnings of these lines in 1877-78 will have increased by 72 per cent. in five years. Meanwhile the percentage of working expenses has not increased but diminished steadily from 61.86 in 1872-73 to 51.98 in 1877-78, which is creditable to the administration of the Companies.

Now that the East Indian and Great Indian Peninsula Companies are earning surplus profits each half-year, the growth of the traffic benefits the State proportionately less than it did. Of the gross earnings this year the unprecedented sum of £871,400, being more than double the estimated amount, will be surrendered to the Companies as surplus profits. But, altogether, the recent history of the Railways constructed by the Guaranteed Indian Companies is exceedingly satisfactory.

The several Railways have contributed to the net increase over the Original Estimates this year as follows:—

	£		£
East Indian Railway ...	859,900	Bombay and Baroda ...	136,500
Great Indian Peninsula ...	348,000	Eastern Bengal ...	102,500
Sindh, Punjab and Delhi ...	180,000	Oudh and Rohilkhand ...	62,000
Madras Railway ...	161,200	South Indian ...	40,300

* Excepting those in this line which are true sterling, all the figures in this Table are rupees converted into sterling at the conventional rate of £1 = Rs. 10.

Regular Estimates, 1877-78.

MADRAS
IRRIGATION
COMPANY.

STATE RAILWAYS.

This great growth of the traffic upon the *Guaranteed Railways* has been closely bound up with the simultaneous growth of the trade of India, which, without their assistance, could not have attained its remarkable development.

The Madras Irrigation Company causes a charge of £50,000 a year for interest on the £1,000,000 spent by the Company, and the result of its operations has, till now, been that the working expenses annually exceed the revenue by a considerable sum.

XXXXI and 26, *State Railways*.—Expenditure less £77,000; Revenue less £137,800; Net Revenue less £60,800. The progress of these lines is as yet slow, and it is observed with regret that the facts usually fall short of the estimates. The failure this year is attributed to delay in the opening of the Northern Bengal State Railway, and, elsewhere, to over-sanguine estimates: sufficient experience has not yet been accumulated to enable the administrators of these Railways to estimate future results with accuracy.

The gross earnings and working expenses and net traffic receipts of these Railways are as follows:—

STATE RAILWAYS.

	Miles open.	Receipts.	Expenditure.	Net Revenue.	Loss on Working.
		£	£	£	£
1872-73	69	16,533	11,171	5,362	...
1873-74	255	39,914	46,388	...	6,474
1874-75	693	130,986	86,004	44,982	...
1875-76	840	289,512	193,485	96,027	...
1876-77	968	371,691	283,070	88,621	...
1877-78—Budget Estimate	1,567	674,800	48,300	191,800	...
1877-78—Regular Estimate	1,567	537,000	406,000	131,000	...
1878-79—Budget Estimate	2,150	967,000	704,000	263,000	...

It must be borne in mind that the Guaranteed Lines have occupied the main trade arteries of the country, and that it can hardly be expected that the progress of the State Railways should in these the first years of their existence compare favourably with the Guaranteed Lines, many of which have been in operation for a long series of years.

37 and XXVIII, *Provincial Surpluses and Deficits*.—Expenditure more £230,000; Revenue less £9,200. The Net Surplus accruing to the Provincial Governments upon the transactions of the year is thus estimated at £220,800. Of this, £102,900 is a grant from the General Revenues to the Governments of *Madras* and *Bombay*, to constitute moderate opening balances available for Provincial Services in 1878-79. The Government of Bengal had a surplus of £122,300; the Government of the North-Western Provinces a deficit of £25,000, caused entirely by the Relief operations in those Provinces, the whole charge for which has been accepted by the Local Government.

Productive Public Works.—Expenditure more £1,249,000, of which £863,000 is in India, and £386,000 in England.

The Excess is in the main due to the Famine. Heavy Expenditure was necessary to increase the Rolling Stock of the Railways, in order that they might be properly equipped for their work: and extensive operations were undertaken in order to provide useful labour for the people dependent upon the State for their daily food.

Of the total expenditure of £1,877,000, £869,000 was spent on Irrigation and Navigation works, and £4,008,000 on Railways. The principal Irrigation Works and Railways under construction were as follows:—

CANALS.	Cost in the year.	Cost to end of the year.	CANALS.	Cost in the year.	Cost to end of the year.
	£	£		£	£
Orissa	259,000	4,407,000	Western Jumna	89,000	583,000
Midnapur			Bari Doab	22,000	1,548,000
Soane			Sirhind	225,000	1,085,000
Ganges			Godavery Works	37,000	798,000
Agra	285,000	4,959,000			
Lower Ganges					
RAILWAYS.			RAILWAYS.		
Punjab Northern	308,000	2,717,000	Neemuch	205,000	940,000
Indus Valley	1,351,000	5,050,000	Sindhia	212,000	159,000
Northern Bengal	439,000	1,569,000	Holkar	89,000	1,297,000
Tirhut	94,000	507,000	Wardha Valley	22,000	477,000
Rajputana	159,000	2,775,000	Chhattisgarh	4,000	21,000
Western Rajputana	360,000	417,000	Dhond and Manmad	498,000	498,000

The deficit of Revenue compared with the Whole Expenditure of the year is expected to exceed the estimated deficit by £4,058,300. It has been shown that the opening balance was larger than the Estimate by £2,776,865, of which £1,000,000 was borrowed just before instead of just after the beginning of the year. The amount to be added to the balances £535,335 falls short of the estimated amount £823,400 by £288,065, which sum with £3,770,235 obtained by increasing the remaining net obligations of the State will supply the deficit of Revenue.

According to the original arrangement, a net sum of £6,500,000 was to be borrowed in the year. This sum has been raised to £7,254,000, so that all the additional financial difficulties of the year have been apparently met with an addition of less than three-quarters of a million to the Funded Debt in excess of what was originally contemplated. This, however, is not a complete view of the case: not only was an unestimated million borrowed, as has been seen, immediately before the year opened, but the capital transactions with the *Railway Companies* leave the Public Debt to them just one million larger than it was expected to be. On the other hand, the net *Loans to Native States, &c.*, have exceeded the Estimate by £416,000, which excess is much more than explained by the loans to Mysore and Gwalior, already described, some portion of which, indeed, still remains to be taken. The net sum to be added to the Public Debt during the year (including in this category the capital transactions with the Guaranteed Railway Companies and the loan transactions with Native States, &c.) is in excess of Estimate by £1,344,900, to which, if the £1,000,000 borrowed in March 1877 be added, the sum of £2,344,900 results as the real addition to the Debt on account of the prolongation of the Famine. So far, however, as the Estimates of the current year are concerned, the excess deficit of £4,058,300 has been thus supplied:—

Borrowed	...	...	£ 1,344,900
From the Public Balances	...	...	288,065
From other Debt Heads	...	...	2,425,335

Of this last item (£2,425,335) the Local Funds supplied an excess surplus of £425,000, and the remaining £2,000,335 is spread over the various deposit and remittance transactions. The closing balances in the Home and Indian Treasuries are now estimated at £16,000,000, viz., £14,734,600 in India, and £1,265,400 in the Home Treasury.

In October 1877 the pressure upon the resources of the Government of India was so great, that it became necessary to obtain some temporary assistance for the Treasury; £565,145 was, accordingly, borrowed for short terms at rates of interest varying from 5 to 7 per cent. All these loans have now been repaid; the sum of £8,300 represents the interest upon them.

BUDGET ESTIMATES, 1878-79.

In the following Table, the *Budget Estimates, 1878-79*, are compared with the *Regular Estimates, 1877-78*:—

	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.	Better.	Worse.
	£	£	£	£
Opening Balance	15,464,665	16,000,000	535,335	...
Revenue	58,682,000	63,250,000	4,568,000	...
Other Receipts	71,216,000	59,850,000	...	11,366,000
Expenditure	66,990,000	65,649,000	1,341,000	...
Other Disbursements	62,372,665	58,551,000	3,421,665	...
Closing Balance	16,000,000	14,500,000	...	1,500,000
Deficit of Revenue as compared with whole Expenditure	8,308,000	2,399,000	5,909,000	...
Less invested in Productive Public Works	4,877,000	4,555,000	322,000	...
Remaining Deficit	3,431,000	...	...	...
Surplus	...	2,156,000	5,587,000	...
Deficit of Revenue as compared with whole Expenditure	8,308,000	2,399,000	5,909,000	...
Excess of Other Receipts as compared with Other Disbursements	8,843,335	899,000	...	7,944,335
Addition to the Public Balances	535,335	...	...	...
Reduction of ditto	...	1,500,000	...	2,035,335

Budget Estimates, 1878-79.

The Regular Estimates for 1877-78 show a gross Revenue of £58,682,000; the Budget Estimates for 1878-79 produce a gross Revenue of £63,250,000, being an improvement of £4,568,000, of which £2,654,000 is due to the incorporation of Local Funds, the transactions of which have hitherto been recorded separately; £929,000* (net) to new taxation and the temporary incidental increase of the duties upon *Salt*, and £985,000 to other causes. As the Land Revenue for collection in 1878-79 is estimated to exceed the amount collected in 1877-78 by £1,968,000, the Estimates of Revenue as a whole are, *prima facie*, moderate.

The Regular Estimates of 1877-78 point to a gross expenditure of £66,990,000 and to an Ordinary Expenditure of £62,113,000. The Grants for the service of 1878-79 aggregate £65,649,000, those for the ordinary services amounting to £61,094,000. For comparative purposes, however, it is more convenient to eliminate the Famine Expenditure altogether. The Famine Expenditure in 1877-78 is £5,234,000 upon the Civil Estimates, and £200,000 upon those of the Army, total £5,434,000; the Grants for Famine Expenditure in 1878-79 are £500,000 upon the Civil Estimates and £55,000 upon the Army Estimates, total £555,000. Thus, excluding all plainly distinguishable recorded expenditure on Famine, the Regular Estimates point to a Grand Total Ordinary Expenditure in 1877-78 of £56,679,000, whilst the Grants for 1878-79 aggregate £60,544,400, showing an increase of £3,865,000, of which £2,832,100 is explained by the incorporation of the expenditure from Local Funds, and £54,000 is for the cost of collecting the License Tax. The great estimate of £3,000,000 for *Loss by Exchange* would alone account for an excess of £1,384,000 over the Regular Estimate. Compared with the present year, therefore, the Grants for the ordinary service of next year are, *prima facie*, reasonable and moderate.

The following are the detailed explanations of the differences between the Budget Estimates and the Regular Estimates of 1877-78:—

REVENUE.

I, Land Revenue.—Increase £1,968,000. The Land Revenue of 1877-78 was depressed by the famine.

An ordinary year's land revenue being now about £21,400,000, the estimate for 1878-79 (£22,071,000) includes nearly £700,000 arrears: and this is not perhaps too sanguine an estimate. It cannot indeed be predicted confidently that, even if the season proves favourable, the *Madras* Presidency will not only resume its usual productiveness, but be able to make good much of its recoverable arrears; but in *Upper India* there will probably be no difficulty in collecting the arrears.

II, Tributes.—More £10,000. Owing to the Drought, the State of *Bundí* will probably not be able to pay till next year its tribute due in 1877-78.

III and 5, Forest.—Revenue more £53,000; Expenditure more £29,000; Net Revenue more £24,000; Net Revenue £203,000; a large recovery is expected in the *North-Western Provinces and Oudh* for sleepers supplied to State Railways. The estimate seems moderate.

IV and 6, Excise.—Revenue more £248,000; Expenditure less £4,000; Net Revenue more £252,000; Net Revenue £2,654,000; being by far the largest Net Excise Revenue yet obtained.

Of the increase, £142,900 is due to the anticipated return of prosperity in the Minor Presidencies; the estimates of Revenue there are moderate. There is,

* Gross				£
Assessed Taxes, 1878-79	...	...	...	765,000
Provincial Rates	...	...	...	449,000
Salt Duty	...	...	...	300,000
Less obtained in 1877-78—				1,514,000
Assessed Taxes	...	...	...	90,000
Provincial Rates	...	...	...	213,000
Salt (say)	...	...	...	50,000
				353,000
Less Customs Duties now remitted				1,161,000
				232,000
Net increase, 1878-79				929,000

moreover, a special item of £50,000 at *Bombay*—the expected result of the enforcement of the treaty obligations of the *Baroda* State in respect to opium. At present opium is so freely smuggled through or from *Baroda* into the neighbouring British territory, that the Revenue obtained upon the consumption of opium there is nominal, although the drug is more freely used in *Kattywar* and *Cutch* than in any other part of India excepting *Assam*. As compared with previous years, the bulk of the improvement is in *Bengal*, *Burma*, the *Central Provinces*, and *Assam*. The growing prosperity of the country, and the firm ground of results attained this year, justify these estimates: the improvement manifested in them illustrates the advantage of provincial responsibility for such revenues.

V and 7, Assessed Taxes.—Revenue more £675,000; Expenditure more £48,000; Net Revenue more £627,000; Net Revenue £711,000.

This is the estimated produce of the License Tax imposed by Act II of 1878 (*Imperial Council*), Act I of 1878 (*Bengal Council*), and the corresponding legislation, accomplished or expected, in the *Bombay* and *Madras* Councils.

VI and 8, Provincial Rates.—Revenue more £3,031,000; Expenditure more £48,000; Net Revenue more £2,983,000.

This comprises the proceeds of the new taxation imposed by the *Bengal Public Works Cess Act, 1877* (maximum half anna in the rupee— $3\frac{1}{2}$ per cent.—rental), and the several Local Rates Acts III, IV, and V, 1878 (two per cent. on Land Revenue), as well as the rates hitherto accounted for separately as Local Funds. These last-mentioned rates are balanced by the following expenditure hitherto recorded under Local Funds and now, for the first time, incorporated in the General Accounts:—

	£
3.—Refunds and Drawbacks	17,400
4.—Land Revenue	443,700
6.—Excise	800
7.—Provincial Rates	43,400
12.—Post Office...	33,200
15.—Minor Departments	211,500
16.—Law and Justice	100
17.—Police	244,600
19.—Education	276,500
21.—Medical	66,100
22.—Stationery and Printing	200
23.—Political	100
26.—Superannuation, &c.	100
28.—Miscellaneous	93,300
Public Works, Ordinary	1,401,100
TOTAL	£2,832,100

The New Rates are expected to yield, in 1878-79, as follows:—

	£
Bengal (<i>Public Works Cess Act II of 1877</i>)	345,000
North-Western Provinces and Oudh (<i>Acts III and IV of 1877</i>)	55,000
Punjab (<i>Act V of 1877</i>)	49,000
TOTAL	£ 449,000

The New Rates will not be levied in the *North-Western Provinces and Oudh* till the new agricultural year, which begins in September. In 1879-80, and thereafter, these rates will yield, in those Provinces, £55,000 more.

Thus the expected License Tax and the New Rates together are expected to yield this year gross £1,214,000 and net, say, £1,150,000. Both taxes have been surrendered to the Provincial Governments, and the Abstract Statement

Budget Estimates. 1878-79. No. III shows that these Governments are to pay to the Imperial Treasury in 1878-79 in respect thereof as follows:—

Famine Insurance	£
Interest on Capital invested in Provincial Canals and Railways	776,500
	611,300
Total	1,387,800

Less net profits on Canals and Railways:—

Bengal	£ 78,400
North-Western Provinces and Oudh	„ 181,400

259,800

Remaining Net new burden to be borne by the Provincial Governments in 1878-79 with the assistance of the New Taxes

1,128,000

If to this be added the sum of the new retrenchments exacted (£189,800), it would appear that the total relief obtained by this means is £1,317,000.

VII and 9, Customs.—Revenue less £150,000; Expenditure less £1,000; Net Revenue less £146,000: Net Revenue £2,284,000.

As first prepared, these Estimates showed a gross improvement of £82,000; but, as explained in the prefixed Resolution, the Government has resolved to abolish the long-condemned sugar duties levied upon the *Inland Customs Line*, and to remit the duties upon the coarser qualities of *Cotton Yarns and Piece-goods, Railway Materials*, and a number of articles, each producing only a small amount of revenue.

The estimated reduction is as follows:—

Sugar duties	£
Coarse cotton yarns and piece-goods	155,000
Railway materials	26,000
Miscellaneous items	11,000
	40,000
	232,000

The remaining Net Customs Duty (£2,284,000) is only £5,000 less than the Net Customs Revenue of 1876-77.

The Net Customs Revenue of late years has been—

1872-73	£	2,473,515	1875-76	£	2,535,576
1873-74	£	2,444,632	1876-77	£	2,289,115
1874-75	£	2,494,067	1877-78	£	2,430,000

The depression in 1876-77 is mainly due to the reforms of the 5th August 1875 (*Indian Tariff Act VIII of 1875*). Apparently, the Revenue has already completely recovered from the effects of the sacrifices then made, though they were estimated at £308,000.

VIII and 10, Salt.—Revenue more £247,000; Expenditure less £11,000; Net Revenue more £258,000: Net Revenue £6,293,000.

It has been explained that the revenue of 1877-78 has been accidentally reduced by £165,500 owing to the correction of an erroneous practice at *Madras*; otherwise, the revenue during the current year would have been only £93,000 in all. The readjustment of the Salt Duties by Act XVIII of 1877 was expected to result in a net addition of £300,000 to the revenue, but little of which is believed to have been realised in 1877-78. Nevertheless, only a moderate part of the £300,000 has been added to the estimated revenue of 1877-78, because the amount of that revenue is quite unprecedented, and it does not seem prudent, for the present, to reckon upon it as permanent.

IX and 11, Opium.—Revenue less £948,000; Expenditure less £469,000; Net Revenue less £479,000: Net Revenue £6,000,000. The Estimates and Accounts of late years have been as follows:—

Budget Estimates, 1878-79.

	NUMBER OF CHESTS			NET REVENUE.	
	Sold at Calcutta.	Paid duty for export from Bombay.	TOTAL.	Estimated.	Obtained.
				£	£
1874-75	45,000	49,561	94,561	5,500,000	6,215,083
1875-76	45,510	41,804	87,314	5,750,000	6,252,860
1876-77	47,240	49,786	97,026	6,000,000	6,280,813
1877-78	49,500	44,000	93,500	6,250,000	6,479,000
1878-79	55,500	27,500	83,000	6,000,000	...

It has been already stated that, owing to the drought, the present harvest in Malwa is likely to fail to such an extent that local authorities expect less than half a crop. This explains the low estimate of chests for export from Bombay. Under the circumstances, the Government has advertised 60,000 chests of Bengal Opium for sale in the calendar year 1879, being 6,000 chests more than the provision of 1878. It has seemed prudent to reduce the Estimate of *Net Opium Revenue* below the standard of 1877-78, which was the highest recent Estimate; but it is hoped that, notwithstanding the failure in Malwa, at least £6,000,000 of net revenue will be obtained. The crop in the Bengal Presidency is reported to be also deficient, while the reduction of the price paid to the cultivators will tell throughout the year, instead of during half the year only as in 1877-78; so that the expenditure is likely to be less than during the last two years.

X and 12, Stamps.—Revenue less £8,000; Expenditure more £21,000: Net Revenue less £29,000: Net Revenue £2,867,000. The excess expenditure is for stores at Home. In view of the exceptional cause for an improvement of £50,000 in Bengal in 1877-78, it has seemed imprudent to estimate for any further growth of the Revenue.

XI and 13, Mint.—Revenue less £269,000; Expenditure less £22,000: Net Revenue less £247,000: Net Revenue £70,000.

The great influx of silver bullion in 1877-78 is doubtless, to a great extent, due to the large sums that it has been necessary to borrow: the same cause will not, it is hoped, be in operation next year, and there is no reason to expect that the imports of silver will be repeated upon their recent scale.

XXVII, Provincial Contributions.—Revenue less £8,000. This Head disappears owing to the incorporation of the Local Funds in the General Accounts.

EXPENDITURE.

1, 2, and XVII, Interest.—Expenditure more £175,000; Revenue more £26,000: Net Expenditure more £149,000; Net Expenditure £5,719,000. Provision is made for a full year's interest on the amounts borrowed and lent during the current year and for the loan operations of the coming year; also for the usual increase of payments to the Civil Service Funds.

3, Refunds.—Expenditure more £36,000. The entry under this Head in 1877-78 is unusually small. The grant for next year (£324,000) is for the normal amount, including £17,400 from the Local Funds now incorporated.

4, Land Revenue.—Increase £392,000; £443,700 is incorporated for payments to village officers, heretofore recorded under Local Funds. The balance of decrease is owing to settlement operations diminishing in the North-Western Provinces, and because some famine expenditure fell upon this Grant in Bombay in 1877-78.

14 and XVII, Post Office.—Expenditure more £41,000; Revenue more £31,000; Net Expenditure more £10,000; Net Expenditure £72,000, of which £33,200 is Expenditure for the District Posts, heretofore recorded under Local Funds. If all things be considered, this Estimate is the most favorable ever presented.

15 and XIII, Telegraph.—Expenditure more £31,000; Revenue less £4,000; Net Revenue less £35,000. The same Grant of Net £180,000, which was made for this year, has been repeated for next year.

17, Minor Departments.—Expenditure more £226,000, of which £215,000 has been hitherto recorded under Local Funds; the rest is for some increase in the cost of Horse-breeding Operations chiefly for military purposes.

Budget Estimates, 1878-79.

18 and XIV, *Law and Justice*.—Expenditure more £16,000; Revenue more £8,000; Net Expenditure more £8,000; Net Expenditure £2,461,000. The Expenditure this year is affected by the Famine.

19 and XV, *Police*.—Expenditure more £244,000; Revenue less £7,000; Net Expenditure more £251,000, of which £244,600 is imported from Local Funds.

20 and XVI, *Marine*.—Expenditure more £30,000; Revenue less £35,000; Net Expenditure more £65,000; Net Expenditure £373,000. As has already been explained, the Revenue collected at Calcutta this year was exceptional; the increase next year is for the construction of a Steam-vessel for the Marine Surveys.

21 and XVII, *Education*.—Expenditure more £290,000; Revenue more £1,000; Net Expenditure more £289,000; imported from Local Funds £276,500.

23, *Medical*.—Expenditure more £12,000; imported from Local Funds £66,100. The saving is in *Bengal*, where the Local Government is taking vigorous measures to enforce economy.

24, *Stationery and Printing*.—Expenditure less £11,000; the Expenditure in 1877-78 was swollen by the Famine.

25, *Political*.—Expenditure less £31,000. The reduction is in England, where several exceptional items caused an abnormal expenditure this year.

28 and XIX, *Superannuations*.—Expenditure less £14,000; Revenue less £22,000; Net Expenditure more £8,000; a normal increase to the grant, which may, perhaps, prove too small. The gross figures this year are swollen by the retirement of the junior subscribers to the Bombay Medical Retiring Fund.

29 and XX, *Exchange*.—Expenditure more £1,384,000. Revenue less £1,000. Net Expenditure more £1,383,000.

The sum of £17,000,000 must be remitted in 1878-79 for the supply of the Home Treasury; it is estimated that this will cost Rs. 20,00,00,000, being at the rate of 1s. 8¹/₄d. The rate for the adjustment of transactions between the Indian and Imperial Governments has been fixed by the Secretary of State at 1s. 9d.

30 and XXI, *Miscellaneous*.—Expenditure more £76,000; Revenue less £77,000. Imported from Local Funds £93,300. The decrease of Revenue is chiefly at the Home Treasury, where there have been exceptional receipts in 1877-78.

31, *Famine Relief*.—The Government of Madras estimates that £500,000 may be spent in 1878-79 on famine operations.

32, *The Army*.—Expenditure less £636,000; Revenue less £17,000; Net Expenditure less £619,000. Net Grant £14,905,000. Of this considerable saving, £225,100 (net) is in India and the rest is in England. The extra cost of the Army attributed to the Famine this year is £200,000; for next year it is only £55,000; this accounts for £145,000 of the saving in India: the rest is due to the expenditure having been swollen this year by other exceptional causes. The saving at the Home Treasury is entirely in Stores, the Grant for expenditure on Stores being much lower than has been usual lately.

34 and XXIII, *Public Works, Ordinary*.—Expenditure more £1,839,000; Revenue less £10,000; Net Expenditure more £1,849,000; transferred from Local Funds £1,401,000. Of the remaining £448,000, a considerable sum is nominal, owing to the adjustment of the Expenditure in 1877-78 in connection with the Famine as already described. £189,900 is in *Bengal*, the Lieutenant-Governor having determined to spend some of the balances at credit of his Government; this amount is balanced by a corresponding entry on the Revenue side under *Provincial Deficits*: £70,800 is in the Imperial Expenditure, including provision for a costly dredger for the harbour at Kurrachee.

35 and XXV, *Guaranteed Railways*.—Expenditure less £154,000; Revenue less £965,000; Net Expenditure more £811,000; Net Expenditure by the Accounts £94,000. True Net Expenditure, as shown in the Table in the Review of the Regular Estimates, £935,000, or £926,000 more than this year.

It does not seem safe to count upon a repetition next year of the signal prosperity of the current year. The estimate is for a less favourable result than that obtained even in 1876-77, when the net cost to the State was £714,384; but, in that year, only £296,000 was surrendered to the Companies as Surplus Profits, whereas in 1878-79 the Government expect to pay £641,900 as such profits.

36 and XXVI, *State Railways*.—Revenue more £430,000; Expenditure more £298,000; Net Revenue better £132,000, which seems moderate, considering the large capital expenditure that is being incurred.

38, *Productive Public Works*.—Net loss £322,000, the expenditure this year having been accidentally swollen by the Famine; indeed, the Government of India can hardly undertake with confidence to provide yearly even $\frac{1}{2}$ millions for expenditure on Productive

Public Works. Of the whole grant, £4,555,000, £3,555,000 will be spent upon Railways and £1,000,000 on Canals, as follows:—

CANALS.	In the year.	To the end of the year.	CANALS.	In the year.	To the end of the year.
	£	£		£	£
Bari Doab	15,000	1,553,000	Ganges, Lower		
Sirhind	230,000	1,315,000	Ganges, and Agra	260,000	...
Western Jumna	96,000	669,000	Soane, Orissa, and		
			Midnapur	275,000	...
			Bombay Works	60,000	...
			Madras	60,000	...
RAILWAYS.			RAILWAYS.		
Punjab Northern	513,000	3,230,000	Neemuch	235,000	1,176,000
Indus Valley	560,000	5,610,000	Sindia	249,000	708,000
Northern Bengal	312,000	1,628,000	Holkar	56,000	1,353,000
Tirhut	60,000	515,000	Wardha Valley	1,000	478,000
Patna and Gya	180,000	180,000	Chattisgarh	100,000	120,000
Cawnpore and Farakh-			Dhond and Manmar	260,000	758,000
abad	150,000	150,000			
Rajputáná	94,000	2,869,000			
Western Rajputáná	582,000	999,000			

Thus, again, the comparatively unproductive expenditure mounts up to the large sum of £1,169,000. The Public Works Department estimate that there still remains to be spent on these works as follows:—

	£
Western Jumna Re-alignment	286,000
Indus Valley Railway	700,000
Punjab Northern	680,000
Total	1,666,000

When this is spent, the cost of these works will have been as follows:—

	£
Western Jumna Realignment	955,000
Indus Valley Railway	6,310,000
Punjab Northern Railway	3,910,000
Total	11,175,000

XXIV and 34, *Irrigation*.—Revenue more £43,000; Expenditure more £14,000; Net Revenue more £29,000; Net Revenue £80,000. The improvement is in *Bengal*, where the Soane Canals are expected to yield increased revenue.

XXVIII and 37, *Provincial Deficits and Surpluses*.—The Provincial Governments are expected to incur a net deficit of £268,000; that is to say, they will expend that sum out of their balances; this amount will appear in the General Account under the appropriate Heads of Services, and must be made good by the Provincial Governments, whose payment to the Imperial Treasury will appear under this Head.

It remains now only to speak of the Estimates of Ways and Means for the service of 1878-79. The little abstract in the right hand corner of Statement No. IV shows that, besides the deficit of Revenue which, as has been seen, is estimated at £2,399,000, the Government is called upon to provide for the repayment to the extinct Military Funds of the sum of £281,000 for which credit is taken as Revenue; to find £600,000 net for advances to Native States, Municipalities, Port Trusts, &c.; and, lastly, to repay £1,000,000 Railway Capital to the Guaranteed Companies. Thus the net requirements of the year in excess of the Revenue amount to £4,280,000. Towards meeting this demand the Government is prepared to submit to a reduction by £1,500,000 of the Public Balance, and to content itself with an estimated balance on the 31st March 1879 of only £14,500,000, viz., £13,069,200 in India and £1,430,800 in the Home Treasury. The amount is rather small, but if the year is prosperous it may turn out to be larger. Some anticipated petty receipts raise the expected assets of the Government, including the £1,500,000 taken from the balances, to £1,780,000; there remains still wanting £2,500,000; and for this sum resort must probably be had to the money market during the year. The Government is not at present prepared to announce how, or when, or where it will invite subscriptions for this sum.

Budget Estimates, 1878-79.

CONCLUDING
REMARKS.

The Estimates of 1878-79 thus show a surplus on the ordinary account of £2,156,000, or omitting the credit of £281,000, from the Military Funds, which, as has just been said, must first be borrowed before it is credited as Revenue, a surplus of £1,875,000. The expected arrears of land revenue, £671,000, exceed by £116,000 the £555,000 which is provided on account of the Famine. Deducting this sum, the net surplus becomes £1,759,000. There is, happily, no deduction to be made in respect of the loan operations of the year; for provision is made upon the estimates for the remittance in full of all the requirements of the Home Treasury. So far, it would seem that, besides supplying the whole £1,500,000 wanted for Famine insurance, a surplus of £259,000 remains. But it must be once more remarked that of the £4,555,000 set down for Productive Public Works, £1,169,000 is allotted for works which do not in fact comply with the condition of being truly productive. These dead-weight obligations are now, however, approaching liquidation. Of the whole estimated cost of the Frontier Line, of Railway and the re-alignment of the Western Jumna Canal (£11,175,000) there will remain, it is hoped, after the end of 1878-79, only £1,666,000 to spend. Meanwhile, it is clear that, favorable in many respects as the present Estimates appear, the country has not been required by the measures of taxation recently adopted to make any unnecessary sacrifices for the Public Weal.

In an appendix will be found some interesting Financial and Commercial Statistics illustrating the economical history and condition of India during the period covered by this Statement.

By order of His Excellency the Viceroy and Governor General in Council.

R. B. CHAPMAN,

Secretary to the Government of India.

FORT WILLIAM,
The 18th March 1878.

STATEMENTS.

REVENUE AND EXPENDITURE OF THE GOVERNMENT

Estimates.

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
CIVIL.	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	19,857,152	20,940,800	20,103,000	...	837,800	22,071,000	1,968,000	...	...
II.—TRIBUTES ...	694,934	697,900	695,000	...	2,900	705,000	10,000	...	...
III.—FOREST ...	598,687	579,200	629,000	49,800	...	682,000	53,000	...	...
IV.—EXCISE ...	2,523,015	2,561,700	2,592,000	...	59,700	2,750,000	248,000	...	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...	...
VII.—CUSTOMS ...	2,483,345	2,486,900	2,630,000	143,100	...	2,480,000	...	150,000	...
VIII.—SALT ...	6,304,658	6,343,000	6,566,000	223,000	...	6,813,000	247,000	...	...
IX.—OPIUM ...	9,122,460	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000	...
X.—STAMPS ...	2,838,628	2,896,400	2,985,000	88,600	...	2,977,000	...	8,000	...
XI.—MINT ...	258,854	175,000	449,000	274,000	...	180,000	...	269,000	...
XII.—POST OFFICE ...	794,328	825,900	841,000	15,100	...	872,000	31,000	...	...
XIII.—TELEGRAPH ...	341,227	315,500	338,000	22,500	...	334,000	...	4,000	...
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000	...
XVI.—MARINE ...	233,179	201,900	236,000	34,100	...	201,000	...	35,000	...
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...	...
XVIII.—INTEREST ...	536,281	512,500	536,000	23,500	...	562,000	26,000	...	...
XIX.—SUPERANNUATION CONTRI- BUTIONS ...	607,242	597,400	620,000	22,600	...	598,000	...	22,000	...
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000	...
XXI.—MISCELLANEOUS ...	411,025	279,300	339,000	59,700	...	262,000	...	77,000	...
TOTAL ...	48,616,625	49,075,900	50,015,000	939,100	...	54,864,000	4,849,000	...	...
XXII.—ARMY ...	925,473	892,000	912,000	20,000	...	895,000	...	17,000	...
XXIII.—PUBLIC WORKS, ORDY. ...	198,371	199,500	206,000	6,500	...	196,000	...	10,000	...
XXIV.—IRRIGATION ...	523,100	551,600	599,000	47,400	...	612,000	43,000	...	...
XXV.—GUARANTEED RAILWAYS ...	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	965,000	...
XXVI.—STATE RAILWAYS ...	371,644	674,800	537,000	...	137,800	967,000	430,000	...	...
XXVII.—PROVL. CONTRIBUTIONS ...	45,894	415,100	8,000	...	407,100	...	...	8,000	...
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GOVERNMENTS (PRO- VINCIAL DEFICITS) ...	159,568	33,800	43,000	9,200	...	289,000	246,000	...	...
GRAND TOTAL ...	56,022,277	56,310,900	58,682,000	2,371,100	...	63,250,000	4,568,000	...	...
DEFICIT ...	2,182,778	621,700	3,431,000	2,809,300	...	...	...	3,431,000	...

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878

EDWARD GAY,
Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND. 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
CIVIL.	£	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	5,408,655	5,646,500	5,748,000	101,500	...	5,909,000	161,000	...	...
2.—INTEREST, OTHER ACCOUNTS ...	394,514	359,600	358,000	...	1,600	372,000	14,000	...	...
3.—REFUNDS AND DRAWBACKS ...	291,106	306,000	288,000	...	18,000	324,000	36,000	...	...
4.—LAND REVENUE ...	2,504,611	2,506,600	2,539,000	32,400	...	2,961,000	422,000	...	...
5.—FOREST ...	436,181	418,300	450,000	31,700	...	479,000	29,000	...	...
6.—EXCISE ...	90,693	107,100	100,000	...	7,100	96,000	...	4,000	...
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...	...
9.—CUSTOMS ...	194,230	193,300	200,000	6,700	...	196,000	...	4,000	...
10.—SALT ...	488,480	518,700	531,000	12,300	...	520,000	...	11,000	...
11.—OPIUM ...	2,841,647	2,360,000	2,719,000	359,000	...	2,250,000	...	469,000	...
12.—STAMPS ...	96,266	98,200	103,000	4,800	...	124,000	21,000	...	...
13.—MINT ...	130,601	89,200	132,000	42,800	...	110,000	...	22,000	...
14.—POST OFFICE ...	859,783	894,300	901,000	6,700	...	942,000	41,000	...	...
15.—TELEGRAPH ...	473,127	495,500	483,000	...	12,500	514,000	31,000	...	...
16.—ADMINISTRATION ...	1,474,095	1,423,200	1,468,000	44,800	...	1,463,000	...	5,000	...
17.—MINOR DEPARTMENTS ...	320,138	322,800	324,000	1,200	...	550,000	226,000	...	...
18.—LAW AND JUSTICE ...	3,275,821	3,294,400	3,300,000	5,600	...	3,299,000	...	1,000	...
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...	...
20.—MARINE ...	699,584	544,700	544,000	...	700	574,000	30,000	...	...
21.—EDUCATION ...	730,013	741,300	725,000	...	16,300	1,015,000	290,000	...	...
22.—ECCLESIASTICAL ...	163,866	166,600	159,000	...	7,600	164,000	5,000	...	...
23.—MEDICAL ...	596,887	598,900	605,000	6,100	...	647,000	42,000	...	...
24.—STATIONERY AND PRINTING ...	443,776	414,200	441,000	26,800	...	430,000	...	11,000	...
25.—POLITICAL ...	505,228	396,000	463,000	67,000	...	432,000	...	31,000	...
26.—ALLOWANCES AND ASSIGNS ...	1,672,543	1,673,500	1,663,000	...	10,500	1,655,000	...	8,000	...
27.—CIVIL FURLOUGH ALLCES. ...	235,990	238,100	233,000	...	5,100	233,000	...	...	...
28.—SUPERANNUATIONS ...	1,798,569	1,812,700	1,856,000	43,300	...	1,842,000	...	14,000	...
29.—LOSS BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...	...
30.—MISCELLANEOUS ...	249,622	202,600	200,000	...	2,600	276,000	76,000	...	...
31.—FAMINE RELIEF ...	2,145,431	1,425,000	5,234,000	3,809,000	...	500,000	...	4,734,000	...
TOTAL CIVIL ...	32,861,100	30,942,300	35,513,000	4,570,700	...	33,342,000	...	2,171,000	...
32.—ARMY ...	15,792,112	16,238,600	16,436,000	197,400	...	15,800,000	...	636,000	...
33.—PUBLIC WORKS ORDINARY ...	3,519,699	3,426,500	3,335,000	...	91,500	5,174,000	1,839,000	...	...
34.—IRRIGATION ...	537,200	543,100	548,000	4,900	...	562,000	14,000	...	...
35.—GUARANTEED RAILWAYS ...	5,058,148	5,196,200	5,645,000	448,800	...	5,491,000	...	154,000	...
36.—STATE RAILWAYS ...	283,070	483,000	406,000	...	77,000	704,000	298,000	...	...
37.—ADJUSTING PAYMENTS TO PROVINCIAL GOVTS. (PRO- VINCIAL SURPLUSES) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000	...
TOTAL ORDINARY ...	58,205,055	56,932,600	62,113,000	5,180,400	...	61,094,000	...	1,019,000	...
SURPLUS ...	...	...	...	...	...	2,156,000	2,156,000	...	...
38.—PRODUCTIVE PUBLIC WORKS ...	3,809,284	3,628,000	4,877,000	1,249,000	...	4,555,000	...	322,000	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

II. REVENUE AND EXPENDITURE OF THE GOVERNMENT (Distinguishing Revenue and Charges

Estimates

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	19,857,152	20,940,800	20,103,000	...	837,800	22,071,000	1,968,000	...
II.—TRIBUTES ...	694,934	697,900	695,000	...	2,900	705,000	10,000	...
III.—FOREST ...	598,687	579,200	629,000	49,800	...	682,000	53,000	...
IV.—EXCISE ...	2,523,045	2,561,700	2,502,000	...	59,700	2,750,000	248,000	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...
VII.—CUSTOMS ...	2,483,345	2,486,900	2,630,000	143,100	...	2,480,000	...	160,000
VIII.—SALT ...	6,304,658	6,343,000	6,566,000	223,000	...	6,813,000	247,000	...
IX.—OPIUM ...	9,122,460	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000
X.—STAMPS ...	2,838,628	2,896,400	2,985,000	88,600	...	2,977,000	...	8,000
XI.—MINT ...	258,854	175,000	449,000	274,000	...	180,000	...	269,000
XII.—POST OFFICE ...	794,328	825,900	841,000	15,100	...	872,000	31,000	...
XIII.—TELEGRAPH ...	341,227	315,500	338,000	22,500	...	334,000	...	4,000
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000
XVI.—MARINE ...	233,179	201,900	236,000	34,100	...	201,000	...	35,000
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...
XVIII.—INTEREST ...	536,281	512,500	536,000	23,500	...	562,000	26,000	...
XIX.—SUPERANNUATION CON- TRIBUTIONS ...	607,242	597,400	620,000	22,600	...	598,000	...	22,000
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000
XXI.—MISCELLANEOUS ...	411,025	279,300	339,000	59,700	...	262,000	...	77,000
XXII.—ARMY ...	925,473	892,000	912,000	20,000	...	895,000	...	17,000
XXIII.—PUBLIC WORKS, ORDY.	198,371	199,500	206,000	6,500	...	196,000	...	10,000
XXVII.—PROVL. CONTRIBUTIONS	45,894	415,100	8,000	...	407,100	...	...	8,000
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GOVERNMENTS (PRO- VINCIAL DEFICITS) ...	159,568	33,800	43,000	9,200	...	289,000	246,000	...
TOTAL ...	49,945,931	50,616,300	51,184,000	567,700	...	50,244,000	5,060,000	...
Revenue from Productive Public Works.								
XXIV.—IRRIGATION ...	523,100	551,600	599,000	47,400	...	642,000	43,000	...
XXV.—GUARANTEED RAILWAYS	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	965,000
XXVI.—STATE RAILWAYS ...	371,691	674,800	537,000	...	137,800	967,000	430,000	...
REVENUE FROM PRODUCTIVE PUB- LIC WORKS ...	6,076,346	5,694,600	7,498,000	1,803,400	...	7,006,000	...	492,000
GRAND TOTAL REVENUE ...	56,022,277	56,310,900	58,682,000	2,371,100	...	63,250,000	4,568,000	...
DEFICIT ...	2,182,778	621,700	3,431,000	2,809,300	...	...	...	3,431,000

FORT WILLIAM;
FINANCIAL DEPARTMENT }
The 15th March 1878.

EDWARD GAY,
Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND. (of Productive Public Works.) 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	4,512,722	4,601,800	4,678,300	76,500	...	4,650,700	...	27,600
2.—INTEREST, OTHER ACCOUNTS...	394,514	359,600	358,000	...	1,600	372,000	14,000	...
3.—REFUNDS AND DRAWBACKS...	291,106	306,000	288,000	...	18,000	324,000	36,000	...
4.—LAND REVENUE ...	2,504,611	2,506,600	2,539,000	32,400	...	2,961,000	422,000	...
5.—FOREST ...	436,181	418,300	450,000	31,700	...	479,000	29,000	...
6.—EXCISE ...	90,693	107,100	100,000	...	7,100	96,000	...	4,000
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...
9.—CUSTOMS ...	194,230	193,300	200,000	6,700	...	196,000	...	4,000
10.—SALT ...	488,480	518,700	531,000	12,300	...	520,000	...	11,000
11.—OPIUM ...	2,841,647	2,360,000	2,719,000	359,000	...	2,250,000	...	469,000
12.—STAMPS ...	96,266	98,200	108,000	4,800	...	124,000	21,000	...
13.—MINT ...	130,601	89,200	132,000	42,800	...	110,000	...	22,000
14.—POST OFFICE ...	859,783	894,300	901,000	6,700	...	942,000	41,000	...
15.—TELEGRAPH ...	473,127	495,500	483,000	...	12,500	514,000	31,000	...
16.—ADMINISTRATION ...	1,474,095	1,423,200	1,468,000	44,800	...	1,463,000	...	5,000
17.—MINOR DEPARTMENTS ...	320,138	322,800	324,000	1,200	...	550,000	226,000	...
18.—LAW AND JUSTICE ...	3,275,821	3,294,400	3,300,000	5,600	...	3,299,000	...	1,000
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...
20.—MARINE ...	699,584	544,700	544,000	...	700	574,000	30,000	...
21.—EDUCATION ...	730,013	741,300	725,000	...	16,300	1,015,000	290,000	...
22.—ECCLIESIASTICAL ...	163,866	166,600	169,000	...	7,600	164,000	5,000	...
23.—MEDICAL ...	596,887	598,900	605,000	6,100	...	647,000	42,000	...
24.—STATIONERY AND PRINTING...	443,776	414,200	441,000	26,800	...	430,000	...	11,000
25.—POLITICAL ...	505,228	396,000	463,000	67,000	...	432,000	...	31,000
26.—ALLOWANCES AND ASSIGNS. ...	1,672,543	1,673,500	1,663,000	...	10,500	1,655,000	...	8,000
27.—CIVIL FURLOUGH ALLOWANCES.	235,990	238,100	233,000	...	5,100	233,000	...	...
28.—SUPERANNUATIONS ...	1,798,569	1,812,700	1,856,000	43,300	...	1,842,000	...	14,000
29.—LOSS BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...
30.—MISCELLANEOUS ...	249,622	202,600	200,000	...	2,600	276,000	76,000	...
31.—FAMINE RELIEF ...	2,145,431	1,425,000	5,234,000	3,809,000	...	500,000	...	4,734,000
32.—ARMY ...	15,792,112	16,238,600	16,436,000	197,400	...	15,800,000	...	636,000
33.—PUBLIC WORKS ORDINARY...	3,519,699	3,426,500	3,335,000	...	91,500	5,174,000	1,839,000	...
37.—ADJUSTING PAYMENTS TO PROVINCIAL GOVTS. (PRO- VINCIAL SURPLUSES) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000
EXPENDITURE ORDINARY ...	51,430,704	49,665,600	54,444,300	4,778,700	...	53,078,700	...	1,365,600
Expenditure on Productive Public Works (Working Expenses and Interest).								
1.—INTEREST ON DEBT FOR PRO- DUCTIVE PUBLIC WORKS...	895,933	1,044,700	1,069,700	25,000	...	1,258,300	188,600	...
34.—IRRIGATION ...	537,200	543,100	548,000	4,900	...	562,000	14,000	...
35.—GUARANTEED RAILWAYS ...	5,958,148	5,196,200	5,645,000	448,800	...	5,491,000	...	154,000
36.—STATE RAILWAYS ...	283,070	483,000	406,000	...	77,000	704,000	298,000	...
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) ...	6,774,351	7,267,000	7,668,700	401,700	...	8,015,300	346,600	...
GRAND TOTAL ...	58,205,055	56,932,600	62,113,000	5,180,400	...	61,094,000	...	1,019,000
SURPLUS ...	...	...	...	...	...	2,156,000	2,156,000	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

III.

REVENUE AND EXPENDITURE OF THE PROVINCES.

REVENUES AND RECEIPTS.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
						Increase.	Decrease.
I.—LAND REVENUE ...	13,300	712,200	698,900	...	723,300	11,100	...
IV.—EXCISE ...	...	1,668,500	1,668,500	...	1,761,200	92,700	...
V.—ASSESSED TAXES ...	7,000	90,000	83,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	213,000	213,000	...	3,310,200	3,097,200	...
VII.—CUSTOMS ...	1,200	16,700	15,500	...	15,900	...	800
VIII.—SALT ...	...	25,600	25,600	...	24,900	...	700
X.—STAMPS ...	...	2,351,000	2,351,000	...	2,311,000	...	40,000
XII.—POST OFFICE ...	...	...	...	...	...	...	...
XIV.—LAW AND JUSTICE ...	501,800	711,200	209,400	...	719,200	8,000	...
XV.—POLICE ...	69,900	75,700	5,800	...	68,700	...	7,000
XVI.—MARINE ...	2,600	151,200	148,600	...	115,100	...	36,100
XVII.—EDUCATION ...	101,100	108,700	7,600	...	109,200	500	...
XIX.—SUPERANNUATION CONTRIBUTIONS ...	...	9,600	9,600	...	9,600	...	...
XXI.—MISCELLANEOUS ...	95,300	209,400	114,100	...	185,100	...	24,300
XXIII.—PUBLIC WORKS, ORDY. ...	106,900	117,700	10,800	...	104,100	...	13,600
XXIV.—CANALS ...	...	401,500	401,500	...	422,700	21,200	...
XXVI.—STATE RAILWAYS ...	...	62,300	62,300	...	171,800	109,500	...
XXVII.—CONTRIBUTIONS ...	31,600	10,500	...	21,100	...	...	10,500
ALLOTMENT ...	5,029,400	4,988,000	...	41,400	4,898,400	...	89,600
XXVIII.—DEFICIT ...	33,800	42,900	11,900	...	289,000	246,100	...
TOTAL ...	5,993,900	11,965,700	5,974,600	...	16,004,400	4,038,700	...

FORT WILLIAM:
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

VINCIAL GOVERNMENTS AND ADMINISTRATIONS.

EXPENDITURE.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
						Increase.	Decrease.
1.—Interest on Debt ...	...	489,500	489,500	...	611,300	121,800	...
Famine Insurance ...	...	...	...	...	776,500	776,500	...
2.—INTEREST OTHER ACCOUNTS ...	400	...	...	400	...	...	...
3.—REFUNDS AND DRAWBACKS ...	6,100	87,800	81,700	...	104,400	16,600	...
4.—LAND REVENUE ...	32,900	1,502,900	1,470,000	...	1,925,400	422,500	...
5.—FOREST ...	800	1,100	300	...	1,200	100	...
6.—EXCISE ...	18,500	65,700	47,200	...	66,400	700	...
7.—ASSESSED TAXES ...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	24,400	42,400	...
9.—CUSTOMS ...	1,500	156,100	154,600	...	152,800	...	3,300
10.—SALT ...	100	67,200	67,100	...	60,200	...	7,000
12.—STAMPS ...	100	56,300	56,200	...	56,200	...	100
14.—POST OFFICE ...	26,100	27,800	1,700	...	127,500	99,700	...
16.—ADMINISTRATION ...	12,400	512,500	500,100	...	515,700	3,200	...
17.—MINOR DEPARTMENTS ...	41,300	76,400	35,100	...	282,900	206,500	...
18.—LAW AND JUSTICE ...	867,200	2,604,000	1,736,800	...	2,613,900	9,900	...
19.—POLICE ...	2,086,000	2,114,400	28,400	...	2,358,300	243,900	...
20.—MARINE ...	2,200	118,500	116,300	...	117,400	...	1,100
21.—EDUCATION ...	734,300	711,800	...	22,500	1,002,200	290,400	...
22.—ECCLESIASTICAL ...	4,300	32,300	28,000	...	33,400	1,100	...
23.—MEDICAL ...	402,900	438,700	35,800	...	477,300	38,600	...
24.—STATIONERY AND PRINTING ...	144,800	145,100	300	...	137,600	...	7,500
Ditto supplied from Central Stores ...	...	120,600	120,600	...	125,800	5,200	...
25.—POLITICAL ...	3,900	400	...	3,500	300	...	100
26.—ALLOWANCES AND ASSIGNS. ...	...	654,800	654,800	...	653,600	...	1,200
28.—SUPERANNUATIONS... ..	...	106,600	106,600	...	117,900	11,300	...
30.—MISCELLANEOUS ...	94,500	113,200	18,700	...	198,700	85,500	...
33.—PUBLIC WORKS, ORDINARY ...	1,410,700	1,273,100	...	137,600	3,015,000	1,741,900	...
34.—CANALS... ..	...	203,100	203,100	...	212,000	8,900	...
26.—STATE RAILWAYS ...	...	50,400	50,400	...	142,700	92,300	...
37.—SURPLUS ...	102,900	229,400	129,300	...	21,400	...	208,000
TOTAL ...	5,993,900	11,965,700	5,974,600	...	16,004,400	4,038,700	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

IV.

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
	£	£	£	£	£	£	£	£	£
I.—BALANCE	17,872,393	12,687,800	15,161,665	2,776,865	...	16,000,000	...	535,335	...
II.—PUBLIC REVENUE	56,022,277	56,310,000	58,682,000	2,371,100	...	63,250,000	4,568,000	...	...
III.—LOCAL REVENUE	3,547,012	3,590,300	3,565,000	...	25,300	600,000	...	2,965,000	...
IV.—SERVICE FUNDS, CIVIL	591,588	538,000	563,000	25,000	...	600,000	37,000	...	...
V.—SERVICE FUNDS, MILITARY	127	...	...	...	...	...	...	...	...
VI.—LOANS TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS REPAID	153,825	158,000	217,000	89,000	...	200,000	...	47,000	...
VII.—SAVINGS BANKS' DEPOSITS	717,881	558,000	613,000	85,000	...	700,000	57,000	...	...
VIII.—OTHER DEPOSITS RECEIVED & ADVANCES RECOVERED	17,637,581	19,553,300	20,000,000	9,116,700	...	11,000,000	...	6,000,000	...
IX.—LOCAL REMITTANCES	93,167	800,000	50,000	...	750,000	200,000	150,000	...	...
X.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS	16,756,537	17,000,000	21,000,000	4,000,000	...	20,000,000	...	1,000,000	...
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY	1,927,735	1,170,000	1,288,000	118,000	...	1,300,000	12,000	...	...
XII.—SECRETARY OF STATE'S BILLS ON INDIA SOLD*	12,695,799	12,250,000	10,105,000	...	2,145,000	17,000,000	6,895,000	...	...
XIII.—SUNDRY OBLIGATIONS IN- CURRED	529,956	568,000	602,000	34,000	...	500,000	...	102,000	...
XIV.—PUBLIC DEBT INCURRED*	6,842,945	7,378,000	8,620,000	1,242,000	...	2,800,000	...	5,820,000	...
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED	2,831,147	2,021,600	4,533,000	2,508,400	...	1,950,000	...	2,583,000	...
TOTAL	138,223,303	125,586,900	145,362,665	19,775,765	...	139,100,000	...	6,262,665	...

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1878-79 are the that the Secretary of State will raise by Bills the exact amount stated;

Abstract of the above showing how the

ACCOUNTS, 1876-77.	REGULAR ESTI
SAVINGS BANKS' DEPOSITS	£ 4,711
SERVICE FUNDS, CIVIL	153,318
REMITTANCES	821,622
PUBLIC DEBT INCURRED	4,750,145
BALANCE REDUCED	2,407,728
TOTAL	8,176,584
DEFICIT OF PUBLIC REVENUE	5,992,062
DEFICIT OF LOCAL REVENUE	128,320
SERVICE FUNDS, MILITARY	283,269
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	473,174
DEPOSITS REPAID AND ADVAN- CES MADE	115,710
GUARANTEED RAILWAY CAPI- TAL WITHDRAWN	970,376
SUNDRY OBLIGATIONS	183,673
TOTAL	8,176,584
SURPLUS OF LOCAL REVENUE	565,000
SERVICE FUNDS, CIVIL	23,000
DEPOSITS RECEIVED	2,000,000
PUBLIC DEBT INCURRED	7,254,000
SUNDRY OBLIGATIONS	123,000
GUARANTEED RAILWAY CAPI- TAL RECEIVED	388,000
TOTAL	10,353,000

PORT WILLIAM;
FINANCIAL DEPARTMENT.
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
	£	£	£	£	£	£	£	£	£
1.—WHOLE PUBLIC EXPENDITURE	62,014,339	60,560,600	66,990,000	6,429,400	...	65,649,000	...	1,341,000	...
2.—LOCAL EXPENDITURE	3,675,362	3,450,600	3,000,000	...	450,600	600,000	...	2,400,000	...
3.—SERVICE FUNDS, CIVIL	441,240	457,000	540,000	83,000	...	500,000	...	40,000	...
4.—SERVICE FUNDS, MILITARY	283,396	283,300	297,000	13,700	...	281,000	...	16,000	...
5.—LOANS ADVANCED TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS	626,999	658,000	1,163,000	505,000	...	800,000	...	363,000	...
6.—SAVINGS BANKS' DEPOSITS WITHDRAWN	677,140	508,000	651,000	143,000	...	650,000	...	1,000	...
7.—OTHER DEPOSITS REPAID AND ADVANCES MADE	17,783,294	10,978,000	18,000,000	7,022,000	...	14,000,000	...	4,000,000	...
8.—LOCAL REMITTANCES	17,738	800,000	630,000	...	170,000	200,000	...	430,000	...
9.—INTER-PROVINCIAL AND IN- TER-DEPARTMENTAL TRANS- ACTIONS	16,671,346	17,000,000	20,246,665	3,246,665	...	20,000,000	...	246,665	...
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY	1,579,555	1,216,200	1,423,000	206,800	...	1,270,000	...	153,000	...
11.—SECRETARY OF STATE'S BILLS ON INDIA PAID	12,379,977	12,250,000	10,432,000	...	1,818,000	17,000,000	6,568,000	...	...
12.—SUNDRY OBLIGATIONS DIS- CHARGED	713,629	392,500	479,000	86,500	...	400,000	...	79,000	...
13.—PUBLIC DEBT DISCHARGED	2,092,800	878,000	1,366,000	488,000	...	300,000	...	1,066,000	...
14.—GUARANTEED RAILWAY CAPI- TAL WITHDRAWN	3,801,823	2,643,500	4,145,000	1,501,500	...	2,950,000	...	1,195,000	...
15.—BALANCE	15,464,665	13,511,200	16,000,000	2,488,800	...	14,500,000	...	1,500,000	...
TOTAL	138,223,303	125,586,900	145,362,665	19,775,765	...	139,100,000	...	6,262,665	...

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the exact amount stated will be borrowed during the year.

Ways and Means are provided.

MATES, 1877-78.	BUDGET ESTIMATES, 1878-79.
DEFICIT OF PUBLIC REVENUE	£ 3,308,000
SERVICE FUNDS, MILITARY	297,000
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	916,000
SAVINGS BANKS' DEPOSITS WITHDRAWN	8,000
REMITTANCES	288,665
BALANCE INCREASED	535,335
TOTAL	10,353,000
SERVICE FUNDS, CIVIL	100,000
SAVINGS BANKS' DEPOSITS	50,000
SUNDRY OBLIGATIONS	100,000
REMITTANCES	30,000
PUBLIC DEBT INCURRED	2,500,000
BALANCE REDUCED	1,500,000
TOTAL	4,280,000
DEFICIT OF PUBLIC REVENUE	2,399,000
SERVICE FUNDS, MILITARY	281,000
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	600,000
GUARANTEED RAILWAY CAPI- TAL WITHDRAWN	1,000,000
TOTAL	4,280,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

V. REVENUE AND EXPENDITURE OF THE Estimates.

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
	£	£	£	£	£	£	£	£	£
CIVIL.									
I.—LAND REVENUE ...	19,857,152	20,010,800	20,103,000	...	837,800	22,071,000	1,968,000	...	...
II.—TRIBUTES ...	694,931	697,900	695,000	...	2,900	705,000	10,000	...	...
III.—FOREST ...	598,687	579,200	616,100	36,900	...	682,000	65,900	...	...
IV.—EXCISE ...	2,523,045	2,561,700	2,502,000	...	59,700	2,750,000	248,000	...	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...	...
VII.—CUSTOMS ...	2,483,315	2,486,900	2,630,000	143,100	...	2,480,000	...	150,000	...
VIII.—SALT ...	6,304,658	6,313,000	6,566,000	223,000	...	6,813,000	247,000	...	...
IX.—OPIUM ...	9,122,160	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000	...
X.—STAMPS ...	2,838,628	2,896,400	2,985,000	88,600	...	2,977,000	...	8,000	...
XI.—MINT ...	258,828	175,000	149,000	27,000	...	180,000	...	269,000	...
XII.—POST OFFICE ...	791,328	825,900	841,000	15,100	...	872,000	31,000	...	...
XIII.—TELEGRAPH ...	326,461	309,400	331,800	22,400	...	329,100	...	2,700	...
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000	...
XVI.—MARINE ...	233,166	201,900	236,000	34,100	...	201,000	...	35,000	...
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...	...
XVIII.—INTEREST ...	509,990	502,500	513,000	10,500	...	552,000	39,000	...	...
XIX.—SUPERANNUATION CONTRI- BUTIONS ...	512,591	505,900	520,200	14,300	...	501,000	...	19,200	...
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000	...
XXI.—MISCELLANEOUS ...	368,733	267,300	291,600	24,300	...	249,000	...	42,600	...
TOTAL ...	48,438,586	48,956,300	49,825,790	869,400	...	54,739,100	4,913,400	...	...
XXII.—ARMY ...	882,940	845,000	854,700	9,700	...	850,000	...	4,700	...
XXIII.—PUBLIC WORKS, ORDY...	181,177	181,400	188,200	6,800	...	177,600	...	10,800	...
XXIV.—IRRIGATION ...	522,749	551,600	599,000	47,400	...	642,000	43,000	...	...
XXV.—GUARANTEED RAILWAYS	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	965,000	...
XXVI.—STATE RAILWAYS ...	371,691	674,800	537,000	...	137,800	967,000	430,000	...	...
XXVII.—PROVL. CONTRIBUTIONS	45,894	415,100	8,000	...	407,100	...	...	8,000	...
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GO- VERNMENTS (PROVIN- CIAL DEFICITS) ...	159,568	33,800	43,000	9,200	...	289,000	246,000	...	...
GRAND TOTAL ...	55,784,160	56,126,200	58,417,600	2,291,400	...	63,061,700	4,644,100	...	...

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA. 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.
	£	£	£	£	£	£	£	£	£
CIVIL.									
1.—INTEREST ON DEBT ...	3,091,692	3,160,000	3,256,000	96,000	...	3,280,500	24,500	...	...
2.—INTEREST, OTHER ACCOUNTS	393,912	359,600	357,200	...	2,400	371,000	13,800	...	...
3.—REFUNDS AND DRAWBACKS ...	291,106	306,000	288,000	...	18,000	324,000	36,000	...	...
4.—LAND REVENUE ...	2,502,119	2,502,200	2,534,400	32,200	...	2,958,100	423,700	...	...
5.—FORESTS ...	434,183	415,700	413,100	27,400	...	476,000	32,900	...	...
6.—EXCISE ...	90,629	107,100	95,000	...	12,100	96,000	1,000	...	...
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...	...
9.—CUSTOMS ...	194,219	193,300	200,000	6,700	...	196,000	...	4,000	...
10.—SALT ...	485,429	518,700	530,500	11,800	...	520,000	...	10,500	...
11.—OPIUM ...	2,841,644	2,360,000	2,717,200	357,200	...	2,249,000	...	468,200	...
12.—STAMPS ...	71,136	72,300	74,000	1,700	...	74,300	300	...	...
13.—MINT ...	90,872	86,000	106,300	20,300	...	88,000	...	18,300	...
14.—POST OFFICE ...	784,177	796,300	803,000	6,700	...	843,900	40,900	...	...
15.—TELEGRAPH ...	371,446	394,100	393,700	...	400	377,700	...	16,000	...
16.—ADMINISTRATION ...	1,250,083	1,198,600	1,249,900	51,300	...	1,247,400	...	2,500	...
17.—MINOR DEPARTMENTS ...	282,525	278,200	292,900	14,700	...	510,000	217,100	...	...
18.—LAW AND JUSTICE ...	3,274,247	3,289,300	3,299,200	9,900	...	3,296,300	...	2,900	...
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...	...
20.—MARINE ...	518,988	399,900	389,600	...	10,300	411,300	21,700	...	...
21.—EDUCATION ...	729,403	740,700	724,100	...	16,600	1,014,400	290,300	...	...
22.—ECCLESIASTICAL ...	161,126	165,200	157,000	...	8,200	162,900	5,900	...	...
23.—MEDICAL ...	596,887	598,900	605,000	6,100	...	647,000	42,000	...	...
24.—STATIONERY AND PRINTING...	250,152	235,500	239,600	4,100	...	232,000	...	7,600	...
25.—POLITICAL ...	490,544	326,500	383,300	56,800	...	398,700	15,400	...	...
26.—ALLOWANCES AND ASSIGNS. ...	1,651,476	1,652,400	1,641,900	...	10,500	1,633,900	...	8,000	...
27.—CIVIL FURLOUGH ALLOWANCES.	778	100	1,000	900	...	1,000	...	...	...
28.—SUPERANNUATIONS ...	578,006	576,700	602,000	25,300	...	588,000	...	14,000	...
29.—LOSS BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...	...
30.—MISCELLANEOUS ...	204,748	163,600	158,000	...	5,600	243,000	85,000	...	...
31.—FAMINE RELIEF...	2,144,927	1,425,000	5,223,500	3,798,500	...	500,000	...	4,723,500	...
TOTAL CIVIL ...	28,116,097	26,016,900	30,511,400	4,494,500	...	28,205,400	...	2,306,000	...
32.—ARMY ...	11,847,191	12,070,000	12,149,700	79,700	...	11,919,600	...	230,100	...
33.—PUBLIC WORKS ORDINARY ...	2,985,258	3,323,800	3,238,000	...	85,800	5,049,500	1,811,500	...	...
34.—IRRIGATION ...	938,776	543,100	548,000	4,900	...	562,000	14,000	...	...
35.—GUARANTEED RAILWAYS ...	371,397	504,200	960,000	455,800	...	742,000	...	218,000	...
36.—STATE RAILWAYS ...	324,847	483,900	406,000	...	77,000	704,000	298,000	...	...
37.—ADJUSTING PAYMENTS TO PRO- VINCIAL GOVERNMENTS (PROVIN- CIAL SURPLUS) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000	...
TOTAL ORDINARY ...	44,737,292	43,043,900	48,043,100	4,999,200	...	47,203,500	...	839,600	...
38.—PRODUCTIVE PUBLIC WORKS	3,190,070	2,893,500	3,756,500	863,000	...	3,568,000	...	188,500	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VI. REVENUE AND EXPENDITURE OF THE HOME *Estimates,*

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH THE REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—LAND REVENUE	...	...	...	...	...	...	...	...
III.—FOREST	...	...	12,900	12,900	...	...	...	12,900
XI.—MINT	26	...	...	...	...	...	...	...
XIII.—TELEGRAPH	14,766	6,100	6,200	100	...	4,900	...	1,300
XVI.—MARINE	13	...	...	...	...	...	...	...
XVIII.—INTEREST	26,291	10,000	23,000	13,000	...	10,000	...	13,000
XIX.—SUPERANNUATION CON- TRIBUTIONS	94,651	91,500	99,800	8,300	...	97,000	...	2,800
XXI.—MISCELLANEOUS	42,292	12,000	47,400	35,400	...	13,000	...	84,400
TOTAL	178,039	119,600	189,300	69,700	...	124,900	...	64,400
XXII.—ARMY	42,533	47,000	57,300	10,300	...	45,000	...	12,300
XXIII.—PUBLIC WORKS, ORDY.	17,194	18,100	17,800	...	300	18,400	600	...
XXIV.—IRRIGATION	351	...	...	...	...	...	...	...
GRAND TOTAL	238,117	184,700	264,400	79,700	...	188,300	...	76,100

FORT WILLIAM;
FINANCIAL DEPARTMENT
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA. 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT	2,316,963	2,486,500	2,492,000	5,500	...	2,628,500	136,500	...
2.—INTEREST, OTHER ACCOUNTS	602	...	800	800	...	1,000	200	...
4.—LAND REVENUE	2,492	4,400	4,600	200	...	2,900	...	1,700
5.—FOREST	1,998	2,600	6,900	4,300	...	3,000	...	3,900
6.—EXCISE	64	...	5,000	5,000	...	...	...	5,000
9.—CUSTOMS	11	...	...	...	...	...	...	...
10.—SALT	3,051	...	500	500	...	...	...	500
11.—OPIUM	3	...	1,800	1,800	...	1,000	...	800
12.—STAMPS	25,130	25,900	29,000	3,100	...	49,700	20,700	...
13.—MINT	39,729	3,200	25,700	22,500	...	22,000	...	3,700
14.—POST OFFICE	75,606	98,000	98,000	...	...	98,100	100	...
15.—TELEGRAPH	101,681	101,100	89,300	...	12,100	136,300	47,000	...
16.—ADMINISTRATION	224,012	224,600	218,100	...	6,500	215,600	...	2,500
17.—MINOR DEPARTMENTS	37,613	44,600	81,100	...	13,500	40,000	8,900	...
18.—LAW AND JUSTICE	1,574	5,100	800	...	4,300	2,700	1,900	...
20.—MARINE	180,596	144,800	154,400	9,600	...	162,700	8,300	...
21.—EDUCATION	610	600	900	300	...	600	...	300
22.—ECCLESIASTICAL	2,740	1,400	2,000	600	...	1,100	...	900
24.—STATIONERY AND PRINTING	193,624	178,700	201,400	22,700	...	198,000	...	3,400
25.—POLITICAL	14,684	69,500	79,700	10,200	...	33,300	...	46,400
26.—ALLOWANCES AND ASSIGNS.	21,067	21,100	21,100	...	...	21,100	...	...
27.—CIVIL, FURLOUGH ALLOWANCES.	235,212	238,000	232,000	...	6,000	232,000	...	...
28.—SUPERANNUATIONS	1,220,563	1,236,000	1,254,000	18,000	...	1,254,000	...	...
30.—MISCELLANEOUS	44,874	39,000	42,000	3,000	...	33,000	...	9,000
31.—FAMINE RELIEF	504	...	10,500	10,500	...	...	...	10,500
TOTAL CIVIL	4,745,003	4,925,400	5,001,600	76,200	...	5,136,600	135,000	...
32.—ARMY	3,944,921	4,168,600	4,286,300	117,700	...	3,880,400	...	405,900
33.—PUBLIC WORKS ORDINARY	87,877	102,700	97,000	...	5,700	124,500	27,500	...
IRRIGATION	3,211	...	...	...	...	...	...	...
STATE RAILWAYS	...	...	...	...	...	...	...	...
GUARANTEED RAILWAYS	4,686,751	4,692,000	4,685,000	...	7,000	4,749,000	64,000	...
TOTAL ORDINARY	13,467,763	13,888,700	14,069,900	181,200	...	13,890,500	...	179,400
38.—PRODUCTIVE PUBLIC WORKS	619,214	734,500	1,120,500	386,000	...	987,000	...	133,500

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VII.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—BALANCE ...	16,952,494	11,539,700	12,750,698	1,210,998	...	14,734,600	1,983,902	...
II.—PUBLIC REVENUE ...	55,784,100	56,126,200	58,417,600	2,291,400	...	63,061,700	4,644,100	...
III.—LOCAL REVENUE ...	3,517,012	3,590,300	3,565,000	...	25,300	600,000	...	2,965,000
IV.—SERVICE FUNDS, CIVIL ...	594,588	538,000	563,000	25,000	...	600,000	37,000	...
V.—SERVICE FUNDS, MILITARY	127	...	...	...	...	...	...	...
VI.—LOANS TO NATIVE STATES, CORPORATIONS AND IN- DIVIDUALS REPAID ...	153,825	158,000	247,000	89,000	...	200,000	...	47,000
VII.—SAVINGS BANKS' DEPOSITS...	717,881	558,000	613,000	85,000	...	700,000	57,000	...
VIII.—OTHER DEPOSITS RECEIVED & ADVANCES RECOVERED	17,518,721	10,549,300	19,937,800	9,388,500	...	13,996,000	...	5,941,800
IX.—LOCAL REMITTANCES ...	93,167	800,000	50,000	...	750,000	200,000	150,000	...
X.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS ...	16,756,537	17,000,000	21,000,000	4,000,000	...	20,000,000	...	1,000,000
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	1,786,124	1,022,000	1,186,000	164,000	...	1,145,000	...	41,000
XIII.—SUNDRY OBLIGATIONS IN- CURRED ...	529,956	568,000	602,000	34,000	...	500,000	...	102,000
XIV.—PUBLIC DEBT INCURRED*	742,945	3,628,000	4,420,000	792,000	...	2,800,000	...	1,620,000
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED ...	1,941,752	1,510,200	1,953,900	443,700	...	1,822,100	...	131,800
TOTAL ...	117,119,319	107,587,700	125,335,998	17,748,298	...	120,359,400	...	4,976,598

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1878-79 are the that the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated

Abstract of the above showing how the

ACCOUNTS, 1876-77.		REGULAR ESTI	
£	£	£	£
SURPLUS OF PUBLIC REVENUE ...	7,856,798	DEFICIT OF LOCAL REVENUE...	128,320
SERVICE FUNDS, CIVIL ...	153,348	SERVICE FUNDS, MILITARY ...	283,269
SAVINGS BANKS' DEPOSITS ...	40,741	LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	473,174
REMITTANCES ...	1,723,354	DEPOSITS REPAID AND AD- VANCES MADE ...	260,631
GUARANTEED RAILWAY CAPITAL RECEIVED ...	582,862	SECRETARY OF STATE'S BILLS PAID ...	12,379,977
BALANCE REDUCED ...	4,201,796	SUNDRY OBLIGATIONS ...	183,673
		PUBLIC DEBT DISCHARGED ...	849,855
TOTAL ...	14,558,899	TOTAL ...	14,558,899
		SURPLUS OF PUBLIC REVENUE	£618,000
		SURPLUS OF LOCAL REVENUE	565,000
		SERVICE FUNDS, CIVIL ...	23,000
		OTHER DEPOSITS RECEIVED...	1,941,000
		REMITTANCES ...	925,002
		SUNDRY OBLIGATIONS ...	123,000
		PUBLIC DEBT INCURRED	3,054,000
		GUARANTEED RAILWAY CAPI- TAL RECEIVED ...	387,900
		TOTAL ...	13,636,902

FORT WILLIAM;
FINANCIAL DEPARTMENT
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

OF THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—WHOLE PUBLIC EXPENDITURE	47,927,362	45,937,400	51,799,600	5,862,200	...	50,771,500	...	1,028,100
2.—LOCAL EXPENDITURE ...	3,675,362	3,450,600	3,000,000	...	450,600	600,000	...	2,400,000
3.—SERVICE FUNDS, CIVIL ...	441,210	457,000	540,000	83,000	...	500,000	...	40,000
4.—SERVICE FUNDS, MILITARY ...	283,396	283,300	297,000	13,700	...	281,000	...	16,000
5.—LOANS ADVANCED TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS ...	626,999	658,000	1,163,000	505,000	...	800,000	...	363,000
6.—SAVINGS BANKS' DEPOSITS WITHDRAWN ...	677,140	508,000	651,000	143,000	...	650,000	...	1,000
7.—OTHER DEPOSITS REPAID AND ADVANCES MADE ...	17,779,352	10,974,000	17,996,800	7,022,800	...	13,996,000	...	4,000,800
8.—LOCAL REMITTANCES ...	7,738	800,000	630,000	...	170,000	200,000	...	430,000
9.—INTER-PROVINCIAL AND IN- TER-DEPARTMENTAL TRANS- ACTIONS ...	16,671,346	17,000,000	20,246,665	3,246,665	...	20,000,000	...	246,665
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	223,390	117,000	434,333	317,333	...	157,900	...	276,433
11.—SECRETARY OF STATE'S BILLS ON INDIA PAID ...*	12,379,977	12,250,000	10,432,000	...	1,818,000	17,000,000	6,568,000	...
12.—SUNDRY OBLIGATIONS DIS- CHARGED ...	713,629	302,500	479,000	86,500	...	400,000	...	79,000
13.—PUBLIC DEBT DISCHARGED ...	1,592,800	878,000	1,366,000	488,000	...	300,000	...	1,066,000
14.—GUARANTEED RAILWAY CAPI- TAL WITHDRAWN ...	1,358,890	1,381,900	1,566,000	184,100	...	1,633,800	267,800	...
15.—BALANCE ...	12,750,698	12,500,000	14,734,600	2,234,600	...	13,069,200	...	1,665,400
TOTAL ...	117,119,319	107,587,700	125,335,998	17,748,298	...	120,359,400	...	4,976,598

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself will be borrowed during the year; or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

MATES, 1877-78.		BUDGET ESTIMATES, 1878-79.	
£	£	£	£
SERVICE FUNDS, MILITARY ...	297,000	SURPLUS OF PUBLIC REVENUE	12,290,200
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	916,000	SERVICE FUNDS, CIVIL ...	100,000
SAVINGS BANKS' DEPOSITS WITHDRAWN ...	8,000	SAVINGS BANKS' DEPOSITS ...	50,000
SECRETARY OF STATE'S BILLS PAID ...	10,432,000	REMITTANCES ...	987,100
PUBLIC DEBT DISCHARGED ...	...	SUNDRY OBLIGATIONS ...	100,000
BALANCE INCREASED ...	1,983,902	PUBLIC DEBT INCURRED ...	2,500,000
		GUARANTEED RAILWAY CAPI- TAL RECEIVED ...	188,300
		BALANCE REDUCED ...	1,665,400
TOTAL ...	13,636,902	TOTAL ...	17,881,000
		TOTAL ...	17,881,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VIII.

RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—BALANCE ...	919,899	1,148,100	2,713,967	1,565,867	...	1,265,400	...	1,448,567
II.—PUBLIC REVENUE ...	238,117	184,700	264,400	79,700	...	188,300	...	76,100
VIII.—OTHER DEPOSITS RECEIVED AND ADVANCES RECOVERED ...	118,863	4,000	62,200	58,200	...	4,000	...	58,200
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	141,611	148,000	102,000	...	46,000	155,000	53,000	...
XII.—SECRETARY OF STATE'S BILLS ON INDIA SOLD*	12,695,799	12,250,000	10,105,000	...	2,145,000	17,000,000	6,895,000	...
XIV.—PUBLIC DEBT INCURRED*	6,100,000	3,750,000	4,200,000	450,000	...	...	...	4,200,000
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED ...	889,695	514,400	2,579,100	2,064,700	...	127,900	...	2,451,200
TOTAL ...	21,103,984	17,999,200	20,026,667	2,027,467	...	18,740,600	...	1,286,067

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1877-78 are the best the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated will

Abstract of the above showing how the

ACCOUNTS, 1876-77.		REGULAR ESTIMATES, 1877-78.		BUDGET ESTIMATES, 1878-79.	
£	£	£	£	£	£
SECRETARY OF STATE'S BILLS SOLD ... 12,695,799	DEFICIT OF REVENUE ... 13,848,860	SECRETARY OF STATE'S BILLS SOLD ... 10,105,000	PUBLIC DEBT INCURRED ... 4,200,000	SECRETARY OF STATE'S BILLS SOLD ... 17,000,000	DEFICIT OF REVENUE ... 14,689,200
DEPOSITS RECEIVED AND ADVANCES RECOVERED ... 114,921	REMITTANCES ... 1,214,554	DEPOSITS RECEIVED AND ADVANCES RECOVERED ... 59,000	GUARANTEED RAILWAY CAPITAL WITHDRAWN ... 1,552,238	REMITTANCES ... 957,100	GUARANTEED RAILWAY CAPITAL WITHDRAWN ... 1,188,300
PUBLIC DEBT INCURRED ... 5,600,000	BALANCE INCREASED ... 1,794,068	GUARANTEED RAILWAY CAPITAL RECEIVED ... 100	BALANCE REDUCED ... 1,448,567	BALANCE INCREASED ... 165,400	BALANCE INCREASED ... 165,400
TOTAL ... 18,410,720	TOTAL ... 18,410,720	TOTAL ... 15,812,667		TOTAL ... 17,000,000	TOTAL ... 17,000,000

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—PUBLIC EXPENDITURE ...	14,086,977	14,623,200	15,190,400	567,200	...	14,877,500	...	312,900
7.—OTHER DEPOSITS REPAID AND ADVANCES MADE ...	3,942	4,000	3,200	...	800	4,000	800	...
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	1,356,165	1,099,200	988,667	...	110,533	1,112,100	123,433	...
13.—PUBLIC DEBT DISCHARGED ...	500,000	...	...	...	...	...	...	...
14.—GUARANTEED RAILWAY CAPITAL WITHDRAWN ...	2,442,933	1,261,600	2,579,000	1,317,400	...	1,316,200	...	1,262,800
15.—BALANCE ...	2,713,967	1,011,200	1,265,400	254,200	...	1,430,800	165,400	...
TOTAL ...	21,103,984	17,999,200	20,026,667	2,027,467	...	18,740,600	...	1,286,067

that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that be borrowed during the year; or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

MATES, 1877-78.		BUDGET ESTIMATES, 1878-79.	
£	£	£	£
DEFICIT OF REVENUE ... 14,926,000	SECRETARY OF STATE'S BILLS SOLD ... 17,000,000	DEFICIT OF REVENUE ... 14,689,200	
REMITTANCES ... 886,667		REMITTANCES ... 957,100	
		GUARANTEED RAILWAY CAPITAL WITHDRAWN ... 1,188,300	
		BALANCE INCREASED ... 165,400	
TOTAL ... 15,812,667	TOTAL ... 17,000,000	TOTAL ... 17,000,000	

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

APPENDIX A.

Extract from speech by the HON'BLE SIR JOHN STRACHEY, in the Legislative Council of the Governor General of India, on the 9th February 1878.

A desire has been expressed that I would explain more fully, than has hitherto been done, the manner in which the Government proposes to apply the proceeds of these new taxes. I shall, I feel certain, be very readily able to do this to the satisfaction of the Council, for nothing can be clearer than the principles on which the Government proposes to act.

I can hardly do better, in the first place, than ask the Council to look at the brief official Statement of Objects and Reasons, which was published with the new Taxation Bills when they were first introduced. That Statement explained, in a few words, the reasons for these measures. It was said that the necessity was imposed upon the Government of India of bringing the public revenues and expenditure into a state of proper equilibrium; that famines could no longer be treated as exceptional calamities; and that the obligations entailed by them must be provided for among the ordinary charges of the State. The periodical occurrence of famine must, therefore, enter into the calculation of the Government in making provision for its ordinary yearly wants, and such a surplus of ordinary income over expenditure must be provided in each year of prosperity, as would make a sensible impression on the debt which it might be necessary to incur in times of famine. To enable the Government, it was said, to meet these obligations, additional taxation was necessary.

The object which I thus stated is a perfectly simple one. These new taxes are required for the sole purpose of giving us, year by year, a sufficient surplus of income over expenditure to meet these famine charges, which had not hitherto been taken into consideration in our yearly accounts. It seems to have been supposed by some that the primary object of the Government of India was to give to the Local Governments the proceeds of these new taxes, and to transfer to them, in some mysterious manner, certain indefinite obligations in relation to the future charges arising from famine. There could be no greater mistake, and I am sure that I have never said anything to justify it. These great calamities can only be met by aid of the resources of the Government of India, and it is these resources that must be strengthened to meet the obligations they impose. Although then, as I shall presently explain, we shall use the Local Governments as our agents in levying these taxes, their proceeds will mainly go into the Imperial Treasury. With their help we hope to secure that surplus revenue, which will enable us in the future to discharge the heavy obligations which the periodical occurrence of famine entails upon the country, without being driven into the fatal course of constantly increasing the public debt, and the burden it involves.

As I previously explained, we start with the hypothesis, that in every ten years the Government of India will have to spend £15,000,000 on the relief of famine. The case will be put into its simplest form, if we assume that the whole of the £15,000,000 will have to be spent at once at the end of this period, and the arguments I am about to use will not be in any way invalidated by this assumption, though it be not strictly true. Now, as the very foundation of our policy is the resolution not to permit this expenditure to create a constantly increasing charge for interest, the expedient of simply borrowing when the occasion occurs, and thus increasing the annual charges on account of debt, say, by £600,000 in each period of ten years must, of course, be set aside; and it follows that we can only obtain the £15,000,000 which we require by saving up an equivalent sum in years of prosperity. If we provide for this purpose a *bond fide* surplus of £1,500,000 a year for ten years, we shall have obtained our £15,000,000.

As we cannot keep our annual savings locked up in a separate box, it is inevitable that when the actual necessity for spending the £15,000,000 arrives, we shall have to borrow the money, so that what we have practically to do is this—we must reduce our debt by £1,500,000 year by year during the whole period, or by £15,000,000 in the ten years, thereby reducing the yearly charge for interest at the end of that time by £600,000. Then, when the necessity for spending the £15,000,000 arrives, we can borrow that amount and incur a fresh charge for interest of £600,000 a year, and be no worse off than we were ten years before. This process, by which in periods of prosperity the charge for interest on debt is gradually reduced, thus constantly restoring the exhausted power of borrowing without increased taxation, is what the Government virtually proposes to adopt.

In India, however, the policy has been deliberately and wisely accepted of borrowing every year large sums of money for the construction of the railways and canals which it is absolutely necessary that the country should possess if its material advancement is not to be arrested. Even if the financial consequences of this policy had been less satisfactory than they have been, it might still have been our duty to persevere in it, though it should have called for increased sacrifices from the country in the form of taxation. But experience has shown beyond the shadow of a doubt that, looking at the matter even from a purely financial point of view, we could have done nothing wiser and more profitable than go on investing capital in these undertakings; and that so long as these investments are prudently limited, as they have been up to

the present time, so that the growing income derived from the works keeps pace with the charge for interest on the borrowed funds, they may be continued with complete financial safety.

It was on considerations such as these that Lord Lawrence in 1869, in his minute on Railway extension, assuming that the revenues could, without objection, bear a yearly charge of about 1½ millions, to meet the interest on Capital outlay on productive works in course of construction, &c., during the period in which their income is become developed, based his proposals for the gradual, but systematic, prosecution of this class of works, and that the Government of India has been since acting with most satisfactory results. The forecasts relating to the extraordinary expenditure on Railways and Irrigation Works that have from time to time been prepared in the Public Works Department have supplied sufficient evidence of the prudence with which this part of our financial policy has been conducted, and it is only necessary to follow the same principles in the future to ensure equally sound results.

The truth of these remarks can readily be established. In the first place, the net charge for the interest on the Guaranteed Railway Capital which was upwards of 1½ millions sterling in 1870-71, was reduced by the growth of the income to less than £300,000 in 1876-77, while in the present financial year, partly no doubt from the increased famine traffic, the interest will be more than covered. And though next year quite so good a result cannot be anticipated, it is certain that in these six years a net improvement of more than 1½ millions has been secured for the public revenues by reason of these works. During the same period the total expenditure on State Railways has reached a sum involving a gross charge for interest now amounting to £700,000, against which we already have a net income of £300,000 yearly, leaving a net charge of £400,000. The Irrigation Works carried out in the same years have led to an increase of interest charge of £400,000 set off by an increased net income of £200,000, leaving a net charge of £200,000. On the whole, setting off the increased charge of £600,000 against the improved income of 1½ millions, the general result is an improved financial position of £600,000 a year, notwithstanding the large investments made in the new works, a considerable part of which is necessarily not yet productive, though it is rapidly becoming so.

The same general result is plainly indicated otherwise by the fact that the total charge for Interest on Debt of all sorts and Guaranteed Railway Capital is in the present year less than the charge in 1870-71 by about 2 millions, to which sum should be added the net increase of income due to Public Works, amounting, say, to £500,000, to show the improvement in the general financial position, which, if not directly due to the prosecution of these works, has, at all events, been consistent with a continued average expenditure upon them of hardly less than 4 millions a year. It must also be remembered that these results have been secured during a period in which very exceptional seasons of scarcity have occurred, involving charges of some 16 millions sterling.

We assume, therefore, that the Government will continue to borrow money on these principles for such productive works.

Now, it would be obviously absurd to pay off every year debt to the amount of £1,500,000, and simultaneously to incur fresh debt to the same extent. What, therefore, we have to do in the actual circumstances of the case, is, by applying to the construction of these works the proceeds of the new taxes, to reduce by £1,500,000 a year, the sum which we might otherwise have borrowed. The ultimate financial result of this, as will readily be seen, will be practically the same as that which would have followed if we had devoted every year £1,500,000 to the actual repayment of debt. For returning to our former hypothesis, we shall, at the end of our ten years, thus have prevented borrowing to the extent of £15,000,000, and our annual charge for interest will then be less by £600,000 a year than it would otherwise have been. We could, therefore, if occasion required, borrow £15,000,000 for the relief of famine, and be in no worse a financial position than we were at the beginning of the period of ten years.

The soundness of this argument depends, of course, on the assumption that the works which are constructed from our annual contribution of £1,500,000 from the public revenues will be really reproductive, that is, that they will at the end of the ten years produce an income at least equal to the interest which we should have to pay if we had then to replace by borrowing a sum equal to that furnished from the new taxes for their construction. This assumption, however, has no special or peculiar significance in connection with these new arrangements; it is (as I have just explained) the justification of our whole policy of borrowing money for works of public improvement. Whether we construct our railways and canals with borrowed capital, or pay for them out of this famine insurance fund, we equally assume that they will eventually give us a return of more than the ordinary charge for interest on the outlay; and to repeat what I had said before, experience has now been sufficiently prolonged to show conclusively that, notwithstanding all the mistakes that have been made, the gradual growth of the income of the productive public works has been sufficient to protect the Imperial Treasury against any increase to the actual charge for interest on debt. This explanation will show the Council how, either by the direct discharge of debt, or by the investment of money in productive works, if the circumstances of the time should render that course most suitable, charges on the revenue may be extinguished, or new income created, which shall enable the Government to borrow in the future to the full extent to which the proceeds of the new taxes are applied, and that a true famine insurance fund will thus have been created.

APPENDIX B.

No. 81 (Statistics and Commerce), dated India Office, London, 7th June 1877.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

I shall be glad to receive, when the Customs Accounts for the year 1876-77 are completed,

	Rs.		Rs.
* Grain and pulse	1	Galangal	263
Machinery	2	Essential seeds	333
Rape seed	2	Quince seed	414
Fish maws	2	Myrabolams	508
Printing materials	3	Animal oils	533
Hog's lard	3	Indigo	637
Fresh vegetables	6	Flour	768
Shark fins	7	Cotton canvas	781
Saltpetre	9	Paste-board and mill-board	801
Hemp bags	11	Liquors, "other"	1,251
Parts of ships	11	Military uniforms, &c.	1,358
Feathers	15	Essential oils	1,555
Poppy seeds	16	Shot and shell of lead	1,690
Ornamental woods	31	Sajeera seed	1,799
Linseed	32	Rosin	2,179
Jute, rope, and twine	35	Raw caoutchouc	2,249
Safflower	39	Baggage of passengers	2,464
Cardamoms	39	Brimstone	2,629
Opium	49	Ivory manufactures	2,669
Raw wool	51	Assafoetida	2,888
Ginger	64	Tobacco, unmanufactured	2,913
Lac, "other" kinds	91	Telegraph materials	2,919
Wood manufactures	92	Seeds, "other" kinds	3,062
Borax	93	Hides, tanned	3,440
Mustard seed	138	Nutmegs	3,657
Building materials	152	Leather, unmanufactured	3,840
Cinnamon	169	Butter	3,846
Raw coir	184	Teel seed	3,924
Penalty duties	187	Saffron	3,996
Jute cloth and other manufactures.	187	Coir manufactures	4,122
Cassia	243	Cotton manufactures,	4,390
Hemp cloth	246	"other" sorts.	
Duties collected at Cambay	248	Plate	4,418
Aloes	260	Madder	4,612
		Wall-paper	4,966

few of the minor articles which have been already removed from the Tariff, I presume that the amount received is in payment of duty incurred before the Tariff Act came into force. Without, however, entering into these considerations, and speaking generally, there appears to be no possible room for doubt as to the inexpediency of retaining on the Import Tariff the few articles which individually yield less than Rs. 10, or the 14 articles yielding each less than Rs. 100, or the 17 articles yielding less than Rs. 1,000; and some question may arise even as to the 25 articles, none of which give so much as Rs. 5,000. There is also an unspecified number of "other" unmanufactured articles, together bringing in a receipt of Rs. 452. The whole amount at stake in excluding these 65 or 70 articles would be Rs. 84,592, or less than £8,500.

3. I consequently request that this subject may receive Your Excellency's attention, and that at a convenient time the propriety of excluding from the Tariff items that will not be productive of revenue may be considered.

APPENDIX C.

No. 124 (Statistics and Commerce), dated India Office, London, 23rd August 1877.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

In continuation of my despatch, dated the 31st of May 1876, No. 9 (Separate Revenue),

* Dated 27th June 1877.

† Dated 6th July 1877.

I forward a copy of a memorial* from the Council of the East India Association, and of a reply† thereto by Mr. Raynsford Jackson on behalf of the Associated Committees of Employers and Workmen in the cotton manufacturing districts, respecting the abolition of the duties on the importation of cotton goods and yarns into India.

2. Your Excellency is well aware of the great importance attached by Her Majesty's Government to the gradual reduction of these duties at the earliest period that is not inconsistent with the financial requirements of your administration.

Dated Westminster, 27th June 1877.

To—The Most Honourable the Marquis of Salisbury, Her Majesty's Secretary of State for India in Council.

The Memorial of the Council of the East India Association

MOST RESPECTFULLY SHEWETH.—That great anxiety appears to exist in the minds of a large number of the natives of India in respect to the persistent endeavours which are being made by a very influential body in England to obtain from the Government the abolition, at the earliest possible period, of the 5 per cent. *ad valorem* duty now levied in India on the importation of cotton goods.

That the only arguments adduced in favour of the abolition are, that the duty in question is, in its nature, a protective duty, and that its abolition would therefore be a boon to the people of India at large in their capacity of consumers of British cotton goods.

That it has recently been shown, however, in a very able letter addressed by Mr. Soorabjee Shapoyee Bengallee, a member of the Legislative Council of Bombay, to the Viceroy, that the cotton goods of India and those of England have so little in common, that it is only to an almost inappreciable extent that they can come at all into competition with each other, the whole of the cotton goods of Manchester, with very trifling exceptions, being above all effective rivalry at the hands of the Indian manufacturer, while the cotton goods turned out by the latter, owing to their comparative coarseness and cheapness, are for the most part outside the range of competition on the part of Manchester. The only real competition that exists appears to be a competition between the mill-owners of India and the hand-loom weavers there.

There being thus no appreciable competition between the cotton goods of Manchester and those of India respectively, the whole argument, based on the allegation that the import duty levied in India is a protective duty, of course falls to the ground, and this has been clearly admitted by the Tariff Committee appointed by the Government of India. It would, indeed, be difficult so to characterise, under any circumstances, so small a duty as a 5 per cent. *ad valorem* duty—an amount not very greatly in excess of that retained on the importation of corn into Great Britain when the corn laws were abolished.

That with the argument based on the charge that the duty is a protective duty, there also falls to the ground the argument based on the assumption that the remission of the duty would be a boon to the people of India at large in their capacity of consumers of Manchester cotton goods. For nothing can be clearer than that, Manchester having the command of the Indian market so far as its own products are concerned, the greater part of the duty so remitted would find its way into the pockets of the Manchester mill-owners in the shape of additional profits, and not, in the shape of lower prices, into the pockets of the consumers in India.

That this will probably not be denied by the Manchester advocates of the abolition of the duty, the proposition being self-evident. Indeed, it would be but a poor compliment to their well known intelligence to suppose that they would take all the trouble they are taking, and have taken, for the purpose of forcing on the people of India a measure which the latter do not want, and wholly fail to appreciate, unless they were themselves to reap some substantial benefit from it.

That the case being as stated, it appears to your memorialists that, even if the finances of India were in so flourishing a condition that a sacrifice could be made of the £800,000 sterling per annum which this duty amounts to, there could still be no valid reason for selecting for abolition a duty than which none, in their opinion, could be more legitimate.

That, in support of this assertion, they would beg to remind Your Lordship that the state of things which enables Manchester to find a market for its goods in India to so vast an extent as is indicated by the duty, *viz.*, £16,000,000 sterling worth annually, has not been brought about without an immense expenditure by the Government and the people of India, expenditure in the shape of harbours and roads, police, and well-ordered legal tribunals, protection from external attack, and the maintenance of internal order, the development, to a high degree of the country's resources, and the numberless other items which it were needless to go on enumerating. Of all this expenditure, the Manchester mill-owner who sends his goods to India reaps his full share of the benefit in the shape of the secure and extensive market thus provided for him there, while, if it were not for this trifling duty levied on his fabrics, he would absolutely contribute nothing whatever towards it.

That it was on this very ground—that of the justice of compelling a trader to contribute something towards the expenditure of a country he exports to in protecting and facilitating his commerce—that Adam Smith, the great apostle of free trade, advocated the reasonableness of levying a moderate customs duty on imported goods, while denouncing the imposition of prohibitory or protective tariffs intended to give a monopoly to indigenous producers.

That your memorialists think it very natural that the natives of India should, under these circumstances, be so strongly opposed to the abolition of this duty, even if the finances of India were in such a condition as to enable the Government to dispense with the money it produces, but the finances of India being as they are, they have double reason to protest against a measure which would obviously necessitate the laying on them of new burthens.

That the burthens they have to bear, as it is, are very heavy, and in some instances, as, for example, the salt tax, may, without exaggeration, be called oppressive—a tax which not only presses very severely on the working classes of India generally, but is also very destructive to the cattle, which are the mainstay of the Indian cultivator, so much so, indeed, that it has been estimated by Europeans who have had practical experience as planters in India that the virtual prohibition of the use of salt as a cattle condiment, owing to its dearness, occasioned by the enormous duty on it, has had much to do with the frequent murrains there that carry off the cattle by thousands, and give a blow to the agriculture of the districts affected which it requires years for them to recover from.

That besides this there are other imposts, though not of so objectionable a nature, the only valid excuse for the retention of which is the impossibility of doing without them; and your memorialists cannot therefore be surprised if the natives who have called their attention to this matter should oppose so strongly the selection of a duty for abolition which is in itself so fair a one, which represents all that is contributed to the Indian Exchequer by the English exporters thither of goods to the value of £16,000,000 sterling per annum, and which, if abolished, would necessitate the simultaneous imposition of new taxes of equal amount upon the already heavily-taxed people of India. To strip the matter of all confusing phraseology, it would be simply to take from the people of India £800,000 sterling per annum, in addition to what they already pay, in order to increase the profits on their Indian trade of the cotton manufacturer of Manchester.

That if the natives of India had any representation in Parliament, and more especially if they had any representation at all commensurate with their numbers, their importance, or the £50,000,000 sterling they pay into the Indian Treasury annually, they might safely be left to fight their own battles with Manchester in that assembly; but as it is, excluded as they are from all voice in the management of their own affairs, the case seems to be peculiarly one in which the greatest care and deliberation are requisite before coming to any final decision upon it; for nothing could be more deplorable than that a feeling should arise among them that their interests were sacrificed to the interests of Manchester, and the more powerful, politically and commercially, those interests are, the more important it seems to your memorialists that all ground should be taken away for the possible creation of any such impression.

That your memorialists venture to think that nothing could be more conducive to the avoidance of such a danger, than for the Government to institute a full and searching inquiry into the whole subject before coming to any final decision in regard to the policy to be pursued in respect of it. This might be done by means of a Commission impartially selected and sitting with open doors at Bombay—the chief seat of the British cotton trade with India, as well as of the Indian cotton manufacturing industry. Before it might be examined all the Natives who had any evidence to offer, as well as the European representatives of the great Manchester houses in India, and the result would be, doubtless, a mass of information which would effectually set the matter in its true light, and enable Your Lordship to arrive at a conclusion beyond the reach of cavil or question on either side.

Your memorialists, therefore, most respectfully pray that this, or some other equally satisfactory method, may be adopted, with a view of finally terminating an agitation which at any time would be most undesirable, but which is particularly so at a moment when it is of the utmost importance that England and India should be cordially, as well as politically, united.

And your memorialists will ever pray.

Dated Blackburn, 6th July 1877.

To—The MOST HONOURABLE THE MARQUIS OF SALISBURY, *Her Majesty's Secretary of State for India in Council.*

The Associated Committees of Employers and Workmen are presenting the Public Meetings held in the Cotton Manufacturing Districts, to secure the Abolition of the Indian Import Duties on Cotton Goods and Yarns.

MY LORD MARQUIS,—On behalf of the above Associations, I have the honour to ask your attention to the following answer to the memorial addressed to Your Lordship by the Council of the East India Association.

The argument of the memorial is based upon three assumptions. I shall endeavour to shew that all three are incorrect, and that consequently the memorial itself is a superstructure without solid foundation:—

The 1st is, that there is no appreciable competition between the cotton goods of Manchester and those of India respectively, and that “the only real competition that exists appears to be a competition between the mill-owners of India and the hand-loom weavers there.”

The 2nd, that a 5 per cent. duty is so small that it would be difficult to characterise it as a protective duty.

The 3rd, that a Commission sitting in India and taking the evidence of “Natives” and “European representatives of the great Manchester houses in India,” would be able to acquire such information as would “enable Your Lordship to arrive at a conclusion beyond the reach of cavil or question on either side.”

1st.—“That there is no appreciable competition between the cotton ‘goods of Manchester and those of India respectively,’ &c., &c.

It seems probable that the India Association is ignorant of the existence of Your Lordship's Despatch to the Viceroy of India, dated the 31st May 1876, as it has made no attempt to answer the arguments advanced therein, but has repeated in almost synonymous terms the fallacies so effectually exposed. I cannot, therefore, do better than ask Your Lordship's re-perusal of paragraphs 23 to 36 of that Despatch. Paragraphs 23 and 24 shew, on the authority of the Bombay Chamber of Commerce, that, comparing the three years 1858, 1859, and 1860 with the three years 1872, 1873, and 1874, a most serious decline had taken place in the British export to Bombay of the class of goods made in the Bombay mills concurrently with a very large increase in that of the finer goods not made in the Native mills.

These facts may be accepted as proving that there is a real competition between the productions of the English and Indian mills for the supply of coarse goods to India.

As regards the medium class of goods, which compose nearly two-thirds of our Indian exports, I admit that the Indian mills are not at present making them extensively, the reason being that they are fully employed in manufacturing the coarser fabrics, on which the transit charges and the duty tell the most heavily in favour of the Native manufacturer and against the importer. Their power to make these goods out of indigenous cotton has, however, been proved, and samples so made have been exhibited in England.

The English manufacturers, moreover, produced the medium, or shirting, class of goods out of Indian cotton without admixture with other growths, during the American war; and I have no hesitation in saying that when the factory industry of India has so extended as to over-supply the demand for coarse fabrics, the Native manufacturer will supplant the British in the supply of the Indian markets with the finer goods.

It is not unimportant that the same opinion has recently been given by an Indian manufacturer interested in more than one Indian mill.

2nd.—The statement that a 5 per cent. duty is so small that it would be difficult to characterise it as a protective duty is best met by shewing how it would affect an average-sized Bombay mill in competition with an English mill of the same size, presuming that British goods can be laid down in India minus the duty, and Native goods manufactured in India at the same price.

For this purpose I may take a mill of 30,000 spindles and 500 looms. The annual turnover will be about £70,000, which, at 5 per cent., is £3,500. Let the English mill-owner work for 30 years without profit, his Indian rival will have made out of the aid given by the duty £105,000, besides interest and compound interest.

I think, then, it will hardly be denied that 5 per cent. may be characterised as a protective duty.

3rd.—Of what nature is the evidence which the India Association would obtain by means of a committee from the “Natives” and “European representatives of the great Manchester houses in India?” Is it as to whether the duty is consistent with free trade principles? whether it has a protective operation? whether it is important enough in its pressure to merit the appellation of “protective?” whether the Indian Treasury can spare its amount? or whether the said Natives and European representatives will be dissatisfied and irritated if they cannot retain the bonus it confers in favour of their special investments?

I cannot think that we are without adequate light on all these points, and do not believe that anything stated by the gentlemen in question,—however disinterestedly solicitous they may be, exclusive of all considerations of personal advantage, to guard the Indian revenue, and to satisfy Indian sentiment,—would be regarded in the cotton textile districts as safe ground work for “a conclusion to be accepted as beyond the reach of cavil.”

As for the assumption that we are to submit to this duty in order to pay our share of the expenses of Indian administration, I ask how such a claim is consistent with our own practice and conclusion derived from adhesion to the principles of free trade, that taxes are not to be imposed upon any article which enters into competition with any home production without being balanced by countervailing internal duties, the result being that many countries from which we import the most largely, as the United States, contribute very much less towards our customs revenue than others which, like, China, avail themselves of our markets to a relatively small extent?

For the reasons above given, I respectfully solicit Your Lordship not to accede to the request of the India Association to appoint such a Commission as that suggested, the only and the evident consequence of which would be needless waste of time.

APPENDIX D.

No. 136 (Statistics and Commerce), dated India Office, London, 30th August 1877.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

I TRANSMIT herewith a Resolution which was adopted by the House of Commons on the 11th July last, without a division, to the following effect:—

“That, in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit.”

2. Your Excellency will perceive that this expression of opinion on the part of the House of Commons is in entire conformity with the tenor of my despatch of the 31st May 1876, No. 9 (Separate Revenue), upon this question, as well as with the views of your Government, as reported in the speeches of Your Lordship and Sir John Strachey in the proceedings of your Legislative Council at Calcutta, on the occasion of the Budget Statement in March last.

3. It is a subject of much satisfaction to me that both Your Excellency and the Financial Member of your Council, after a careful review of the fiscal system of India, have been able to concur with me so unreservedly in the opinion that the early reduction of the duties on cotton manufactures, with a view to their ultimate repeal, is a measure of great importance, both on economical and political grounds; and I do not doubt that the resolution of the House of Commons, which I now convey to you, will strengthen your desire to give the earliest practicable effect to a reform which has already commended itself to your deliberate approval.

4. In your financial letter of the 16th March last, No. 83, you enclose Minutes by your colleagues, Sir Henry Norman, Sir Arthur Hobbouse, and Sir Edward Bayley, dissenting from the policy adopted by Your Excellency in Council with reference to the abolition of Sea Customs revenue, and stating their reasons for objecting to the announcement made by Sir John Strachey with respect to cotton goods.

5. I observe nothing in these dissents which I have not already discussed and dealt with by anticipation in my despatch of the 31st May 1876. I do not therefore think it necessary to refer to them further on the present occasion, especially as two of the dissentients, the Legal and Military Members of Council, have since left your Government.

6. I will only remark that the experience of the last twelve months has tended to confirm the opinions which I expressed last year in some important respects.

7. In paragraph 30 of that despatch, I referred to the increasing number of mills and spindles at work in India. In the report of Mr. O'Connor, enclosed in your letter of the 11th of June last, No. 11 (Statistics), it is stated that five more mills were about to begin work, and that it was estimated that by the end of March 1877 there would be 1,231,284 spindles employed in India.

8. In paragraph 31, I called attention to the inconvenience and administrative difficulty which would arise from the importation into Calcutta and other Indian ports of Bombay cotton goods, free of duty, side by side with the taxed imports of similar goods of British production.

9. The following figures will shew that this interportal trade has already attained considerable dimensions, a fact of some significance also as shewing the increased competition of Indian with British-made cotton manufactures.

Exports from Bombay of Indian-made cotton goods in 1875-76 to—

		Quantity.	Value.
Bengal—			
Twist and yarn ...	Lbs. 372,400	Rs. 1,64,180	
Piece goods ...	Yds. 1,161,575	„ 1,66,701	
Madras—			
Twist and yarn ...	Lbs. 4,667,209	Rs. 21,44,983	
Piece goods ...	Yds. 1,090,202	„ 2,86,740	
Other Indian ports—			
Twist and yarn ...	Lbs. 502,533	Rs. 2,30,443	
Piece goods ...	Yds. 10,420,114	„ 13,26,899	
Total—			
Twist and yarn ...	Lbs. 5,542,142	Rs. 25,39,606*	
Piece goods ...	Yds. 12,671,891	„ 17,80,340	

10. I can only, in conclusion, express my hope that the financial prospects of your Government in the approaching year may not preclude the possibility of commencing the reform of this branch of the Indian Tariff, but if, as now seems too probable, it shall unfortunately be such as to render you unable to incur the risk of any material loss of revenue from remission of duties, there are still two measures in connexion with this reform which should not, in my opinion, be delayed beyond the present year. I mean the repeal of the duty of 5 per cent. on foreign raw cotton imported into India, and the exemption from import duty of the lower qualities of cotton manufactures, upon which the present tax is incontestibly protective, not only in principle but in fact, and the value of which for revenue purposes is wholly insignificant.

Copy of a Resolution adopted by the House of Commons on 11th July 1877, without a division.

“That in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit.”

* The totals for 1876-77 were as follows:—

	Quantity.	Value.
Twist and yarn ...	Lbs. 10,697,038	Rs. 48,93,694
Piece-goods ...	Yds. 17,038,801	„ 26,41,435
shewing a very large increase.		

APPENDIX E.

No. 4192, dated Calcutta, the 14th December 1877.

From—A. MACKENZIE, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Government of India, Financial Department.

I AM directed to acknowledge receipt of Financial Resolution No. 2506, dated the 8th instant, asking for an immediate report on the working of the orders of March last, extending the Financial powers and responsibilities of local Governments. The Government of India admit that it is not possible for any local Government as yet to express a mature or final judgment on the effects and tendencies of such important changes. All that is asked for is a general opinion on the working of the scheme, based upon the experience already gained, and an estimate of the probability or otherwise of the local Government being able to fulfil its engagements in the current year. Special information is also requested with reference to recent measures of provincial taxation and any other similar measures now in contemplation.

2. Dealing first with the question of Provincial Services, I am to say that the Lieutenant-Governor has only at present before him accounts showing the actual expenditure of 1876-77, and Accountant-General's consolidated abstract of receipts and disbursements for the first six months of the current year. In the regular estimate for 1876-77 it was assumed that the closing balances of that year would probably stand thus—

	Rs.
Under Provincial Services ...	47,692
Ditto Reserve ...	1,03,027
Total ...	1,50,719

Owing partly to the fact that the outlay was less and the receipts greater than had been anticipated, and partly to faulty preparation of the regular estimate itself, the actual closing balance has turned out to be better than the estimated by seven lakhs of rupees, and stands thus—

	Rs.
Under Provincial Services ...	2,88,446
Ditto Reserve ...	5,62,130
Total ...	8,50,576

3. The following statement shows the receipts of the first six months of the current year under all the main heads of Service, as compared with the receipts during the corresponding period of last year:—

Provincial Services.	Six months' Receipts.	
	1877-78.	1876-77.
	Rs.	Rs.
Land Revenue ...	50,876	34,505
Excise ...	36,06,910	31,91,669
Customs ...	32,542	26,998
Salt ...	1,15,355	1,19,797
Stamps ...	62,14,967	51,11,681
Law and Justice ...	3,74,259	4,03,231
Jails ...	3,15,779	2,69,305
Registration ...	3,53,284	3,04,854
Police ...	38,905	29,283
Marine ...	6,31,576	4,44,049
Education ...	2,78,715	2,43,532
Medical ...	7,313	53,117
Printing ...	30,592	31,650
Miscellaneous ...	1,34,241	1,76,069
Public Works ...	40,025	19,117
Cash recoveries ...	9,963	6,633

Total Provincial Service Receipts ... 1,23,04,300 1,04,65,490

This shows an improvement in Receipts of Rs. 18,38,810. (In the above Statement the Imperial allotment is for obvious reasons not treated as a receipt for purposes of comparison.)

4. The *Excise* revenue has shown remarkable improvement, attributable no doubt to the general prosperity of the country, and to increased attention paid to this branch of the revenue on the part of district officers. If the receipts in the last six months of the year bear the same ratio to the receipts of the first half as has been usual in former years, the revenue under this head may very probably be close upon 70 lakhs of rupees. Steps are being taken to secure this, and even a higher revenue, by the reorganization of the excise arrangements throughout the country, by more energetic efforts to suppress illicit distillation, by reforms in the matter of ganja, by raising the prices of excise opium, and by more careful local inspection by selected officers, and more vigorous administration in every branch of the department.

5. The *Stamp* revenue has also so far shown an abnormal development, attributable in the early months of the year to the operations under the Land Registration Act. But as nearly 4 lakhs out of the gross improvement of 11 lakhs shown in the table were realized in the month of September, and that mainly under Court Fee stamps, there is good ground for supposing that the revenue of the first half of the year has been unduly swelled by a rush of suits filed in anticipation of the expiry of the old Civil Procedure Code on the 30th September. The gross stamp revenue of the year cannot be expected to be 22 lakhs better than that of 1876-77. It will be satisfactory if, in the remaining months of the year, it even maintains the same figure as in the corresponding months of last year. Certain changes have, however, been introduced by the new Civil Procedure Code, which are likely to cause serious loss to the revenue until the new Stamp Bill becomes law, *e. g.*, the exemption from stamp of certificates of sale hitherto stamped as conveyances.

6. Under the head of 'Miscellaneous,' the receipts of the first six months are no criterion of the year's income, inasmuch as the large balances of unclaimed deposits are not credited to Government in the accounts until the close of the year. There is no reason to believe that the receipts under this head will eventually fall short of the estimate (Rs. 8,91,600), though only Rs. 1,34,241 were credited in the first six months.

7. The remaining heads do not call for special remark. Jail manufactures are doing well; registration receipts show a considerable improvement; and the great development of the rice trade during the past year has sent up pilotage receipts. There are, of course, in all these departments corresponding increases of charge; but the balance on the whole is largely in favour of Government.

8. Turning now to the Expenditure side of the account, I am to say that it is impossible to give a complete return of expenditure during the six months owing to the necessary delay in the adjustment of public works charges. The Accountant-General's figures are, however, shown for all the main heads in the following table:—

Provincial Services.				Six months' Disbursements.	
				1877-78. Rs.	1876-77. Rs.
Refunds	...	...	...	3,16,520	2,92,444
Land Revenue	...	...	...	12,25,869	12,26,015
Excise	...	...	...	1,55,677	1,73,535
Customs	...	...	...	3,55,302	3,55,908
Salt	...	...	...	19,167	23,459
Stamps	...	...	...	1,34,648	1,26,863
Administration	...	...	...	6,39,727	6,84,586
Minor Departments	...	...	...	1,28,483	1,28,550
Law and Justice	...	...	...	30,87,324	33,27,967
Jails	...	...	...	7,85,968	7,97,689
Registration	...	...	...	2,43,894	2,36,142
Police	...	...	...	20,38,863	19,42,170
Marine	...	...	...	4,87,753	4,26,346
Education	...	...	...	11,95,423	12,38,120
Ecclesiastical	...	...	...	4,037	3,888
Medical	...	...	...	5,89,662	6,80,654
Stationery and Printing	...	...	...	1,70,940	1,41,776
Office Rent, Rates, and Taxes	...	...	...	83,903	75,897
Miscellaneous	...	...	...	93,014	1,07,234
Public Works (Ordinary)	...	...	...	7,66,487	4,80,219
Cash Recoveries	...	...	...	9,963	6,633
Total	...	...	...	1,25,32,624	1,24,76,125

9. It will be seen that in the majority of headings the expenditure, so far from showing any tendency to grow, is actually somewhat less than in the corresponding period of last year; and although the public works expenditure is relatively more, this is in fact merely an accident of account. The outlay on public works will almost certainly be well within budget limits. In the uncertainty felt as to the effect of the revised financial arrangements, the Lieutenant-Governor has enforced a very general and strict economy.

10. The receipts under Provincial Reserve also show satisfactory progress. Excluding the income from Provincial Public Works Cess, they stand at a total of Rs. 6,80,277 against Rs. 5,83,983 in the corresponding six months of last year; while the expenditure was only Rs. 2,75,337, against Rs. 4,17,728.

11. In the arrangements made by your letter of the 29th March last for the transfer of additional services to this Government, the receipts and the disbursements were generally calculated on the basis of the regular estimates of 1876-77. The chief exceptions to this procedure were that in Excise 64 lakhs of rupees were taken as the receipts against 63 lakhs estimated for 1876-77, the normal rate of increase being assumed to be one lakh annually; while in "Stamps" and "Law and Justice" the normal rate of increase was assumed to be 2½ lakhs per annum, and the revenue for 1877-78 was taken at 105½ lakhs. From the consolidated assignment thus ascertained a lump deduction of Rs. 5,90,000 was made. Thus, apart from minor items of profit or loss, the Local Government has to find in 1877-78 a sum of Rs. 9,65,000 over and above the receipts of 1876-77.

12. On the whole, the Lieutenant-Governor believes that, if there be no unforeseen and serious falling off in the remaining months of the year, he will have no difficulty in meeting the liabilities of this Government in the matter of *Provincial Services*. The opening balance has proved to be so much better than was expected, and the growth of the Stamp and Excise revenue has been so much larger than was hoped, while the expenditure has been kept so fairly within budget limits, that Mr. Eden has no doubt about this Government being able to discharge its *ordinary* obligations in the current year.

13. In addition to these, however, this Government was made responsible for meeting the charges on account of Extraordinary Public Works (Railways and Irrigation Canals). The charges so transferred were estimated to amount to about 27½ lakhs of rupees. To meet this demand the Provincial Public Works Cess was imposed under Act II (B.C.) of 1877. This Act did not come into force until the 13th June last, and the Government of India, recognizing the fact that only three quarters' tax at most could be collected under it during the current financial year, reduced the contribution payable by the Government of Bengal for Irrigation Works and State Railways to 20 lakhs of rupees. The first instalment of the cess fell due on the 28th September, and it appears from the Accountant-General's returns that only Rs. 4,66,560 were paid into the treasuries during the quarter ending on that day. This normal demand for the quarter is about 7½ lakhs, so that the collections are far below the proper standard. There were, no doubt, difficulties in getting all the notices required by the Act, on its first introduction, duly served; and as failure to pay these cesses is not attended with the same penalties as attach to default under the Revenue Sale Law, their realization is always likely to be in arrear of quarter day. The Board have been directed to urge upon district officers the importance of prompt collection, and if it is found eventually that the financial position is at all endangered by these difficulties in collection, the law must be amended so as to make the payment of the cesses with the land revenue absolutely compulsory. In the meanwhile the Lieutenant-Governor cannot guarantee that he will be able to provide 20 lakhs of rupees for the purpose of meeting the interest charges for State Railways and Canals out of the proceeds of the cess in the current year. But he may be able to discharge his obligations otherwise, if the improvement in the ordinary *Service* receipts continues to the end of the year. It is, however, very important that this Government should have a reasonably large working balance in hand. It is impossible to carry on the Government with efficiency and a due regard to improvement in administration if there is not a reasonably large surplus available after satisfying the demands of the Imperial Government. The Lieutenant-Governor has before him many necessary and useful projects which ought to be undertaken, and would be undertaken, were funds available; but for the present he is compelled to proceed with great caution in the matter of expenditure, and has not been able to make that use of his improved revenue that he would have liked.

14. In paragraph 4 of Mr. Reynolds' letter No. 875, dated 24th March, the sanction of the Government of India was asked to the introduction of a Bill for imposing a compulsory water-rate upon all lands protected or irrigated by the canals which have been constructed in Behar, Orissa, and Midnapore. Such a Bill was subsequently laid before the Bengal Legislative Council, its chief features being that it made all *irrigable* lands liable to the payment of a rate not exceeding Rs. 2 per acre, and all lands protected from flood by flood-embankments (if not irrigable) liable to a rate not exceeding 8 annas per acre. These rates were as a general principle to be payable by the cultivator, the zemindar being made responsible for collecting them and handing them over to Government. The duty of constructing and maintaining village channels was thrown upon the occupiers of land, under the supervision of the owner thereof. Remission of rates was to be allowed in cases where Government might fail to supply sufficient water or to maintain adequate embankments.

15. The Bill as published evoked much hostile criticism, and numerous petitions from landholders and others taking exception both to its principles and detail were referred to the Select Committee of Council which sat upon the measure. The Committee found that they had not before them sufficient information to enable them to deal satisfactorily with these representations: and it was eventually determined to postpone further consideration of it until local enquiry should have been made both in Behar and Orissa with reference to various matters of fundamental importance. The duty of directing these enquiries was undertaken by Mr. T. E. Ravenshaw, Member of the Board of Revenue, who had charge of the Bill, assisted by Mr. G. Toynbee, Officiating Collector of Cuttack. Eventually it was proposed by these officers to abandon the attempt to impose a rate upon protected lands not being irrigable, to eliminate all questions of embankments from the Bill altogether, and to introduce the compulsory rate upon irrigable lands only when it could be shown (1) that all such lands in the villages affected had been surveyed, and that field maps and schedules of holdings existed in respect of such lands; (2) that canal water had been brought to some points within the boundary of each village whence all the irrigable lands could be commanded; (3) that a full supply of canal water would be available for some part of the year for at least one crop grown on all the lands within the village; and (4) that adequate means of drainage existed for such lands.

16. The Bill in this shape would be merely supplementary to Act VII (B.C.) of 1876, and would be brought into play gradually as the cadastral surveys extend and irrigation works are completed. The Lieutenant-Governor has just returned from visiting the Sone works. During the past season all the water which the canals could supply was freely taken at optional rates. Where the people can be relied upon to do this, it is fairer to them, and more advantageous to Government, that the optional system should continue. It remains to be seen whether they will repeat their application next year; but the result of the Lieutenant-Governor's observation is to induce him to believe that the agriculturists of Behar are really beginning to appreciate thoroughly the advantages of an assured supply of water, and under these circumstances he does not consider it expedient to press the compulsory system for the present. Orissa is not yet ready for its introduction, as the field survey there has not been completed.

17. I am to add that the Lieutenant-Governor has found that the general effect of the extension of the decentralization system in respect to the facilities which it has given to provincial administration has been even more satisfactory than he anticipated. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improveable heads of revenue which has extended to all grades of the services. District officers understand that the Provincial Government can sanction no new schemes and few new works unless it has a constantly improving revenue, and they have shewn an earnest desire to assist the Government by the adoption of every measure which their local experience suggests as likely to have a beneficial effect upon the revenues. At the same time the Local Government has, since the inauguration of the system of provincial finance in 1870-71, been in a position to carry out many works and many measures of improvement on its own responsibility, which would, under the old system, have possibly been delayed for an indefinite period. All friction with the Imperial Government has been obviated, and much useless and unsatisfactory correspondence avoided.

APPENDIX F.

MINUTE BY HIS EXCELLENCY THE VICEROY.

1. In the observations I addressed to the Legislative Council on the introduction of the measures of taxation that have lately become law, I dwelt on the altered position in which the Local Governments would be placed in relation to the prosecution of Public Works, under the enlarged responsibilities with which it was proposed to entrust them.

2. Speaking of the fundamental principle of this policy, which has been fully accepted by Her Majesty's Government, I said that it—
 “involves the enlargement, with adequate precautions, of the financial, and
 “consequently also of the administrative, powers and responsibilities of the
 “Local Governments. In the next place, we believe that, if this principle be
 “fairly carried into effect, the new imposts, which the Council is now asked
 “to sanction, will, when added to the resources already created, provide the
 “State with sufficient means for the permanent maintenance of a national
 “insurance against famine, without heavily increasing the pecuniary burdens
 “of its subjects. For the attainment of this object, the material appliances
 “we intend to promote, by means of additional revenue, are cheap railroads
 “and extended irrigation works. We are conscious of the reproach we
 “should justly incur if, after such a declaration as I have now made, the
 “prosecution of these necessary works were commenced, suspended, or relin-
 “quished, according to the increased or relaxed pressure of annual cir-
 “cumstance, or the intermittent activity of spasmodic effort. We, therefore,
 “propose to entrust, in the first instance, to the Local Governments the duty of
 “framing a sufficient and carefully considered scheme of local railroad and irri-
 “gation works. We are prepared to provide them with the means whereby they
 “may from year to year work systematically forwards and upwards to the com-
 “pletion of such a scheme. The funds locally raised for this purpose will be
 “locally applied. But Provincial Governments will have to meet the cost of
 “provincial famines out of provincial funds to the fullest extent those funds can
 “bear. They will find that thriftless expenditure in one year may involve the
 “risk of diminished allotments in subsequent years; and I cannot doubt that the
 “unavoidable recognition of this fact will make them wisely eager to spend the
 “requisite proportion of their annual income upon well-planned and carefully
 “estimated railway and irrigation works, which will be their best insurance
 “against the losses of famine, and the postponement of all administrative progress
 “which famine generally entails. It will be the special duty of the Public
 “Works Department of this Government to keep those objects constantly in view
 “of the Local Governments, and to assist them, no less constantly, in their endeav-
 “ours to give a rational preference to really useful and remunerative works,
 “over those more captivating, but less compensating, subjects of expenditure
 “which, in all comparatively small communities, so powerfully appeal to pro-
 “vincial pride, professional proclivities, or popular pleasure.”

3. It now becomes my duty to invite my colleagues in charge of the two Departments on which will mainly devolve the task of giving effect to the policy thus sketched out, (that is to say, the Public Works and Financial Departments,) to consider, and propose, the further measures requisite for accomplishing the object of it. Considerable progress has indeed been already made in this direction. The orders that will shortly issue on the report of the Committee assembled last autumn at Simla, and the supplementary report more recently received, will do much to facilitate the operations of the Local Governments; and to place their relations with the Government of India on the footing that is now requisite.

4. But, while requesting the co-operation of my colleagues in this important task, I feel that I should be imperfectly performing my own duty if I did not endeavour, to the best of my ability, to lay down the lines on which the action of our Government should proceed in the prosecution of the great object which, for many months past, has been one of the chief causes of our solicitude.

5. The sole justification for the increased taxation which has just been imposed upon the people of India for the purpose of ensuring this Empire against the worst calamities of future famine, so far as such an insurance can now be practically provided, is the pledge we have given that a sum not less than a million and a half sterling, which exceeds the amount of the additional contributions obtained from the people for this purpose, shall be annually applied to it. We have explained to the people of this country that the additional revenue raised by the new taxes is required, not for the luxuries, but the necessities, of the State; not for general purposes, but for the construction of a particular class of Public Works; and we have pledged ourselves not to spend one rupee of the special resources, thus created, upon works of a different character; while we exercise the most strict economy in all other branches of our expenditure, so that no greater burdens shall be thrown on the country than are absolutely required by the necessities of the case.

6. The pledges which my Financial Colleague was authorised to give, on behalf of the Government, were explicit and emphatic as regards these points. It was, however, impossible to explain in detail to the public the precise character of those administrative guarantees which the Government of India then bound itself to provide for the faithful redemption of the above-mentioned pledges.

7. Owing to this impossibility, the manner in which the proceeds of the new taxation are to be applied to the reduction of debt is the only part of our financial programme as to which any mistrust of our sincerity has been indicated on the part of the community. For this reason, it is all the more binding on the honor of the Government to redeem to the uttermost, without evasion or delay, those pledges, for the adequate redemption of which the people of India have, and can have, no other guarantee than the good faith of their rulers.

8. Now, the engagements which the Government of India has bound itself to fulfil, are the following:—

1st.—To apply funds from the surplus revenues at the rate of $1\frac{1}{2}$ million sterling per annum, in such a manner as to create what shall, in fact, be an insurance fund, by which future expenditure for famine relief can be provided for without adding to the permanent burdens on the revenues.

2nd.—To bring about this result, either by the direct discharge of debt in times of prosperity, or by investments of surplus revenue in Productive Public Works, under conditions that shall ensure their being really remunerative, and that they shall at the same time supply to the country the best material protection against famine.

3rd.—To comply with these conditions by carrying out in all the provinces of India, as speedily as our financial position and other economical considerations will admit, all approved extensions of irrigation, and a complete system of cheap railroads, primarily and specially adapted to a slow goods traffic.

4th.—To secure to the utmost the financial basis of this undertaking, by assigning to, and concentrating upon, the Local Governments the financial responsibility and administrative powers necessary for the designing, commencement, completion, and maintenance, within their respective provinces, of such a system of works as shall fulfil the requirements of the case for each of them.

5th.—To arrive at this result by giving to these Local Governments the maximum of pecuniary interest and profit in the cheap construction and successful management of all provincial public works; by reducing to a minimum interference on the part of the Government of India in the administration of such works; and by not permitting such interference to extend beyond what is necessary to ensure regularity and harmony of action, or protection to the general financial interests of the State.

9. To carry out adequately the engagements thus publicly contracted, immediate, consistent, and persistent adherence to certain lines of conduct, on the part of the Central Government, is absolutely necessary.

10. In the first place, the great and dominant condition which must necessarily govern our action, determine every direction, and influence every detail, in the prosecution of a policy on the success of which the character and efficiency of our government will henceforth be properly held to depend, is decentralisa-

tion of the administration, and consequent reduction of the central establishments. These conditions apply more or less to all departments of the Supreme Government; but, from the nature of the case, it is in the Public Works Department that they will chiefly operate, and that the loyal and intelligent recognition of them will have the amplest and most beneficent results. I need not, however, now dwell further on the paramount importance of the efficient application of these conditions to all departments of the Supreme Government, because it has already been decided in Council to constitute and appoint a Committee for the purpose of working out in detail recommendations to be submitted to the Governor General in Council for the reduction of all the central establishments in just proportion to the diminution in the administrative work of each department, relatively one to the other, which may be reasonably anticipated from the practical operation of the decentralisation policy now adopted and proclaimed.

11. In the next place, inasmuch as it is upon the Local Governments that the responsibility has been placed for the provision, maintenance, and management of local protective works, it is with the Local Governments, and not with the Government of India, that the initiative must now rest, as regards the recommendation and elaboration of schemes for giving effect to this policy.

12. Further, it must be distinctly understood, and constantly borne in mind, that as the improvement of the means of communication throughout the country is without doubt one of the most certain means of giving protection from famine, the rapid and cheap construction of provincial railroads, specially constructed for a slow goods traffic, is an object to which all the financial resources of the Government of India, available for this class of works, aided by those of the Local Governments, must now, and for many years to come, be primarily, if not almost exclusively, directed. The desired economy should be sought for by rigorously excluding from our present consideration all proposals that will sensibly add to the first cost of construction, whether for works or carriages, anything not essential for meeting the main end in view,—a local goods traffic. It will certainly be better to pay somewhat more, after the lines become remunerative, for additions then found desirable, than to delay the early general extension of railways, in order to supply what, in some sense at least, are luxuries.

13. It is also now essential that the Government of India in the Public Works Department should seriously re-consider its action in respect to lines passing through Native States; and that it should, without loss of time, take such steps as may be possible to secure its financial position in regard to those lines; so that while the provision of such improved means of communication in the territories of our Native feudatories is encouraged as far as possible, they shall not become causes of delay in the extension of railways through British provinces, the revenues of which have till now almost exclusively supplied the means of carrying out the lines which pass through Native States.

14. In every case of a line passing through Native territory, vigilant foresight and re-doubled care will be required from the Public Works Department to provide financial guarantees sufficient to replace that responsibility for results which is guarded, in the case of provincial lines, by the liability of provincial revenues to make good all deficiencies in the estimated profits on expenditure. If this condition of our present and future action be not carefully observed in the Public Works Department, the Government of India may be exposed to a great scandal.

15. Caution is also needed on the part of the Public Works Department in respect to outlay, both as regards capital outlay and working expenditure, on Guaranteed Railways, more especially on those of which the receipts do not cover the guaranteed rate of interest.

16. In amplification of these general principles, there are some observations on the manner of applying them which I desire to add.

It will henceforth be necessary to exercise great caution when devising railroad projects, or ordering surveys on behalf of railroad projects, which are not essential to the purpose I have indicated; and which would, therefore, involve the diversion of necessarily limited funds to objects other than those

to which all the available financial resources of the Government of India must, for many years to come, be devoted. Any preliminary expenditure that will not lead to the eventual execution of some useful work, or tend to reduce the risk of error in the preparation of projects for actual execution, will be wasteful, and should not be permitted.

17. Next, to ensure the rapid and general extension of railways, it is essential that they should be cheap, and designed as simply and economically as may be consistent with the practical demands of a slow goods traffic, while proper attention is given to permanence in the construction of the principal works. From this point of view some re-consideration of existing rules (relating to the preparation and sanction of projects) may be requisite, so as to give reasonable facilities for the gradual execution of railway works. It is certainly not expedient to force prematurely the provision of conveniences, though in themselves desirable, which will operate as causes of expense, and which might be postponed without sacrifice of substantial efficiency. The early opening of the lines in a manner that will admit of a properly economical slow traffic of goods is the object to be aimed at, rather than the complete provision of all those appliances which the profuse expenditure on our Guaranteed Railways has in their case supplied; and which, through them, have come to be looked upon as necessities. Those who find in the absence of such luxuries a just cause of complaint should be reminded that all Indian Railways are provided at the cost of the Indian tax-payer, and that the well-being of the country at large must receive attention before merely personal comfort.

18. Speaking of the lines of railway we now have to provide, as a whole, it may certainly be said that the traffic upon them will be light, and that the financial obligations to construct them at the smallest possible cost are paramount. In respect to these lines I regard the question of gauge as no longer open. Our experience is already sufficient to prove that narrow-gauge lines admit of considerable economy in first construction; and that they are fully capable of carrying any traffic likely to be brought upon them, as cheaply at least as a similar traffic could be carried on any railway. The Government of India having some years ago decided that the narrow gauge should be adopted for such lines as those to which I am now referring, much progress having been already made in their prosecution, and no reason existing for going back from the original decision, I hold it to be finally settled that this system of construction shall be exclusively adopted in future, so far as regards the class of railways here under consideration.

19. That there may be lines of communication on which the construction of railways will hereafter be desirable on strategic and military grounds, I am ready to recognise. Were they commenced, however, to-morrow and carried out, under high pressure, regardless of expenditure, they could not be completed in time to render them available for military purposes for the next three or four years. It is not upon the commencement of long and costly strategic lines of rail, that the resources available for increasing the strength and efficiency of our military power at India, can, at the present time, be most advantageously laid out. Nor, so far as I am able to judge, is the Government of India pledged by public engagements, or required on behalf of any urgent interests, to commence and carry out any such lines with all possible expedition. Still less, is there any reason, which I can recognise, for giving to the construction of such lines precedence in the present distribution of our annual expenditure upon Public Works. On the other hand, the Government of India is most distinctly, publicly, and emphatically bound to lose no time in commencing, and completing, within the limits of its actual means, the construction of provincial lines of railroad for slow goods traffic on the cheapest possible system. Until the projects necessary for the fulfilment of this engagement have been completely and satisfactorily carried out, no other new projects can be entertained, or discussed, unless the plea of superior urgency is first established.

20. Of course, due provision must be made for the early completion of lines of this character which are now in progress; though the present expenditure upon them should be limited as closely as possible. While all is done that is really necessary to meet the objects for which they were primarily

undertaken, it should be borne in mind that they were not designed as lines of commercial traffic; and that the supply of the conveniences required for such a traffic should rather follow, than precede, its development.

21. Whenever we are called upon to consider, as a practical and pressing question, the immediate construction of strategic lines of railroad not yet commenced, I shall be ready to receive and discuss, without prejudice, all arguments in favor of adopting for such lines, upon military grounds, the broad-gauge system. But no such projects are now before us; nor does it seem probable that they can be brought before us in any practical shape for some years to come.

22. For these reasons, I am satisfied that the Government of India, in the prosecution of the objects it is pledged to carry out, should conform its action to the strictest conditions of promptitude, combined with economy; and should watch carefully against the misdirection, either of the ingenuity of its officers, or the resources of the State, to the survey of lines of railroad which have no connection with the attainment of these objects, and are likely to lead to no present useful results.

23. With reference to the Guaranteed Railways, which serve as the great arteries of commerce through the country, it should be our object to see that all really needful supplementary works or rolling-stock are provided to meet the growth of the traffic. Beyond this, however, any expenditure that cannot be justified on the general principles laid down in the earlier part of this Minute, for the extension of railways, should be jealously challenged. The mere fact that such expenditure may probably be sufficiently covered by the expected return, will not justify the construction of costly lines, if thereby the completion of a greater length of cheaper lines is prevented. It is not possible to lay down any positive rule on such a subject; but the fact should not be lost sight of, that expenditure on Guaranteed Railways is, in truth, hardly different, in its financial effect on the ways and means of the Government, from expenditure on lines directly carried out by the State; and that the expansion of the former will necessarily cause the contraction of the latter.

24. In the presence of the vast area to which no sort of provision of railway transport has yet been given, it will further be extremely doubtful whether any countenance should be given to carrying out supplementary through lines of communication, as distinguished from those cheap local lines, the immediate provision of which I regard as so important. Without going so far as to reject the idea of some such lines being hereafter expedient, I consider that they should be closely examined if proposed; and that enquiry should be made whether the desired relief of the traffic may not be better provided by means of judiciously designed local lines.

25. The principle that justifies such a course of action is obvious. It is that, by closely limiting the first outlay, the largest possible extension of railways will be obtained in the shortest possible time. By doubling the lines, should the traffic anywhere ultimately require it, or by re-laying them on the broad gauge, should such a course be ever proved essential to carry the trade of the country, all needful relief can be given in the future; with this very great advantage, that the increased outlay will, in all cases, follow the growth of the Revenue, and not precede it. The minimum of financial risk will be incurred, while the maximum of practical advantage is secured.

26. To give full effect to the conclusions thus indicated, the early attention of the Financial and Public Works Departments should, as I have already suggested, be given to the matters that properly fall within their respective branches of business; acting however in concert, so far as may be necessary for the purpose of framing instructions to all authorities concerned.

27. The Financial Department may usefully call the attention of all the other departments of the Government of India, and of all the Local Governments, to the paramount importance of giving effect to the policy recently adopted in relation to the protection of the country from the effects of famine. It should reiterate, in clear and emphatic terms, to the authorities concerned, both imperial and local, the cautions already generally stated in the declarations of the Government of India, as regards their several responsibilities; whether in

co-operating for the suggestion and practical application of the requisite measures to be taken, or in guarding the many important financial interests directly or indirectly involved in all proposals for expenditure, or sanction.

28. Increased attention is also required in the Financial Department to the financial results of all Productive Public Works; and that Department should now, in communication with the Public Works Department, consider what steps ought to be taken to secure a full review of the results of all such works, year by year, in a complete and comprehensive shape, such as would be suitable for presentation to Parliament.

29. The consideration of all administrative details in relation to their cost, and a comparison of such cost on various works of like general character, would properly fall within the province of the Public Works Department. On the other hand, a general review of the financial results as a whole, whether in relation to the original cost of the works, the liabilities they involve in the shape of interest charges or otherwise, their aggregate effects in increasing the public revenues or expenditure, or other analogous considerations, would be dealt with in the Financial Department.

30. The extreme importance of constantly keeping in view the actual results of the great financial operations involved in the prosecution of Public Works in India, whether under guarantee of interest or by the direct expenditure of money by the State, cannot be overrated. It is only by the consideration and comparison of such results that proper economy can be secured, and financial trouble avoided. It will almost invariably be found that it is to the want of attention to this point that embarrassments arise from excess of expenditure over estimates, or from the unthrifty management of works in operation.

31. In such returns promptitude and regularity are more to be sought for, than over-refinement in calculation, which is often of no real value for practical purposes.

32. My attention has been drawn, in relation to this matter, to a despatch from the Secretary of State (Railway No. 119, dated 25th November 1875), in which he gives instructions for the revision of the railway traffic returns, for the purpose to which I have referred. The subject is one which should be reconsidered in connection with the steps now to be taken; and a joint responsibility should be held to attach to the Financial and Public Works Departments for securing the regular and punctual preparation of whatever returns of this class are eventually held to be requisite.

33. It would fall to the Public Works Department, in dealing with its share of the duties now placed upon it, to point out to the Local Governments the increased necessity which now exists for greater attention on their part, than has heretofore been given, to the requirements of their provinces as a whole; and to remind them of the fresh responsibilities now thrown upon them; at the same time requiring them, in sending up proposals on behalf of Productive Public Works which require the sanction of the Supreme Government, or the provision of funds outside of the ordinary grants from the Revenues of the year, to regard such proposals as parts of a general and connected scheme for satisfying as expeditiously, and as economically, as may be practically possible, the pressing wants of their provinces within the limits of their financial powers.

34. It will further be apparent that the obligations now publicly undertaken by the Government of India as regards, on the one hand, expedition, and, on the other hand, economy, in the construction of useful local works, demand from the Public Works Department the severest restraint upon superfluous expenditure in every branch of its administration; and the most careful, intelligent, and well-considered selection of the works recommended to the sanction of the Governor General in Council for the purpose of supplying to the country at large the best means that can be devised for giving it protection from the destructive effects of Famine.

The 12th March 1878.

LYTTON.

APPENDIX G.

FINANCIAL AND COMMERCIAL STATISTICS, 1876-77.

The following table contains some interesting and important comparisons:—

Statistics.
1876-77.

	1874-75.	1875-76.	1876-77.
	£	£	£
Deficit of recorded Revenue compared with whole recorded Expenditure ...	3,930,374	2,601,684	5,992,062
Invested in Productive Public Works ...	4,249,571	4,270,629	3,809,284
Recorded Revenue compared with the recorded Expenditure excluding Expenditure on Productive Public Works—			
Surplus ...	319,197	1,668,945	2,182,778
Deficit ...	8,398,168	4,109,522	4,750,000
Net Public Debt incurred ...			
Net Public Debt incurred, including Capital transactions with Guaranteed Railway and other Companies and Native States, &c. ...	7,142,200	2,678,851	3,307,000
Value of commodities exported excluding Gold and Silver ...	56,359,000	58,091,000	61,014,000
Value of commodities imported excluding Gold and Silver ...	86,222,000	88,887,000	87,428,000
Excess of Exports over Imports excluding Gold and Silver ...	20,137,000	19,204,000	23,586,000
Net imports of Gold ...	1,874,000	1,545,000	207,000
Net imports of Silver ...	4,642,000	1,553,000	7,199,000
Total net imports of Gold and Silver ...	6,516,000	3,098,000	7,406,000
Excess of Exports over Imports including Gold and Silver ...	13,621,000	16,106,000	16,180,000
Grand total value of Imports and Exports of all kinds ...	102,348,000	104,480,000	113,908,000
Secretary of State's Bills sold (Rupees) Rs. ...	11,743,700	13,750,000	14,857,000
Sterling equivalent received ...	10,841,600	12,390,000	12,696,000
Silver coined at the Indian Mints ...	4,897,000	2,550,000	6,271,000
Gold coined in Germany ...		12,756,000	2,873,000
Silver coined in Germany ...		6,450,000	9,567,000
Maximum price of an oz. troy standard silver in London ...	59½d. (28th April)	57½d. (27th Apr.)	58½d. (18th Jan.)
Minimum price of an oz. troy standard silver in London ...	57d. (9th Mar.)	52½d. (22nd Mar.)	47d. (7th July)
Maximum price of a sovereign in Calcutta Rs. ...	10 12 0	11 12 0	13 (7th July)
Minimum price of silver in Calcutta ...	10 9 0	11	11 Rs. 3as. (8th Feb.)
Average exchange upon Secretary of State's Bills sold per rupee ...	1s. 10½d.	1s. 9½d.	1s. 8½d.
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries ...	1s. 10d.	1s. 10½d.	9 1s. ½d.
Maximum rate of discount on loans on demand at the Bank of Bengal, Calcutta ...	11 (11th Apl.)	9 (May)	11 (Apl.)
Minimum ditto ...	3½ (July to Nov.)	4 (Nov. and Dec.)	5 (Aug. and Sept.)
Maximum rate of discount at the Bank of England ...	6 (Dec.)	4 (Oct. and Jan.)	2 (throughout the year.)
Minimum ditto ...	2½ (July)	2 (Aug.)	
Maximum money balances of three Presidency Banks ...	6,927,800 (July)	7,041,800 (July)	6,382,700 (July)
Minimum ditto ...	4,359,200 (May)	4,762,300 (May)	4,132,500 (Oct.)
Maximum price in Calcutta of Government Four per cent. Rupee Securities ...	104½ (15th July)	102½ (3rd June)	102½ (25th July)
Minimum ditto ...	101½ (23rd Mar.)	99 (21st Mar.)	96½ (13th Jan.)
Maximum amount outstanding on London Register, of Rupee Securities enfaced for interest drafts ...	14,214,617 (Nov.)	14,407,861 (Oct.)	14,125,982 (April)
Minimum ditto ...	13,098,988 (May)	14,111,441 (April)	12,655,322 (Dec.)
Maximum price in London of such securities (in Gold) ...	98	93½ (7th Apl.)	92 (15th Dec.)
Minimum ditto ...	93½	82 (4th Mar.)	78 (9th July)
Maximum price in London of Secretary of State's Four per cent. Sterling bonds ...	104½ (Feb.)	106½ (5th Aug.)	104½ (3rd Feb.)
Minimum ditto ...	100½ (Apl.)	102½ (3rd June)	101 (20th Oct.)
Maximum Government Paper Currency outstanding ...	11,327,607 (7th Feb.)	12,161,224 (22nd Oct.)	12,551,185 (7th Feb.)
Minimum ditto ...	9,221,438 (7th Apl.)	10,668,628 (7th May)	10,532,294 (15th May)
Number of Money Order Offices ...	295	301	306
Number of Money Orders Issued ...	242,001	231,907	235,769
Amount of Money Orders Issued ...	1,016,746	912,662	968,467
Average amount of each order ...	Rs. 42 0 3	39 5 7	41 1 3
Number of Savings Banks ...	326	332	343
Amount deposited in Savings Banks ...	67,316	73,642	80,003
Average of each Deposit ...	1,750,326	1,900,060	1,941,896
Net addition to Deposits ...	260	259	243
	9,936	84,021	40,741

Statistics,
1876-77.

TRADE STATISTICS.

ACCOUNT OF INDIA
WITH THE WORLD.PRINCIPAL
EXPORTS.

The Value of the Trade of 1876-77 is the largest ever yet recorded, if the years of the American war 1863 to 1866 are excluded. The total Imports amounted to £48,864,086, and the total Exports to £65,043,789, both including treasure and Government stores.

The increase of the Import of treasure was very large, the amount having been more than double the average of the preceding 4 years.

The value of the Imports of merchandise, though somewhat less than in 1875-76, shows a fair increase over the average of the last 4 years, which, in combination with the continued increase of the Exports, is a satisfactory indication of the growing prosperity of the country.

The rapid change in the relative values of gold and silver which culminated in July 1876 is illustrated by many entries in the Table in the preceding page.

In the following table the statistics of the exports of the principal Indian staples are arranged in order of their value in 1876-77. *Opium* has continued in steady demand, and now stands first in the list, closely followed by *Cotton*, which, however, it is observed with regret, has declined in value and quantity. *Rice* has changed places again with *Seeds*. *Jute*, *Hides* and *Skins* and *Indigo* form the next group, each member of which retains its relative place. The growing proportion of manufactured *Cotton*, *Jute* and *Hides* is interesting and encouraging. *Tea* made a stride forward; and *Wheat* more than doubled in value. *Silk* and *Sugar* also sprang up again under the stimulus of higher prices:—

No.	EXPORTS.	1874-75.	1875-76.	1876-77.
1	OPIMUM { Quantity ... Chests Value ... £ Average declared value per chest; in rupees Rs.	94,746 11,956,972 1,262	88,350 11,148,126 1,273	96,870 12,404,748 1,281
2	COTTON— Raw { Quantity ... cwts. Value ... £ Average declared value of a lb. { Annas Pence, at the average exchange	5,600,086 15,257,342 As. 3/11 5 4	5,009,788 13,278,964 As. 3/9 5 13	4,557,914 11,746,184 As. 3/8 4 7
	Twist and Yarn { Quantity ... lbs. Value ... £ Average declared value per lb Other manufactures—Value Average declared value in annas; { Grey or unbleached per yard { Colored, printed or dyed Percentage of manufactures on whole value exported	2,834,725 147,562 As. 8/4 364,812 1 89	6,228,511 266,951 As. 6/10 390,472 4 44	7,926,710 367,303 As. 7/5 445,079 5 0
3	RICE AND PADDY { Quantity ... Cwts. Value ... £ Average declared value of husked rice per cwt. { Rupees Shillings, at average exchange	17,392,938 4,765,334 2 12 0 5 11	22,588,533 5,311,065 2 9 9 4 70	25,132,077 5,815,221 2 15 1 5 02
4	SEEDS { Quantity ... Cwts. Value ... £ Average declared value of linseed per cwt. { Rupees Shillings, at average exchange	6,074,756 3,235,950 5 0 0 9 27	10,506,822 5,461,982 5 4 6 9 52	9,582,865 5,319,124 5 5 11 9 17
5	JUTE { Raw and manufactured (value) Average declared value of a cwt. { Rupees Shillings, at average exchange Percentage of manufactures on whole value exported	3,485,522 5 14 7 10 94 68	3,294,521 5 13 1 9 72 1 48	3,356,124 5 14 7 9 94 2 14
6	HIDES AND SKINS { Quantity ... Nos. Value ... £ Percentage of dressed or manufactured to whole value	10,162,851 2,677,767 3 25	19,433,332 2,943,575 4 51	19,792,877 2,998,684 6 47
7	INDIGO { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees sterling at average exchange	81,466 2,676,302 316 3 10 29 27	110,392 2,875,062 260 7 0 29 48	100,384 2,962,785 295 2 7 25 19
8	TEA { Quantity ... lbs. Value ... £ Average declared value per lb. { Annas Shillings, at average exchange	21,137,087 1,937,429 As. 14/9 1 70	24,361,899 2,166,417 As. 14/3 1 60	27,784,124 2,607,425 As. 15/0 1 60

Statistics,
1876-77.PRINCIPAL
EXPORTS.

No.	EXPORTS.	1874-75.	1875-76.	1876-77.
9	WHEAT { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	1,069,076 490,435 4 9 5 8 50	2,498,185 901,026 3 9 8 6 51	5,583,356 1,956,332 3 8 0 5 98
10	COFFEE { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	311,831 1,305,346 41 13 9 77 51	371,986 1,627,027 43 11 10 78 88	302,489 1,345,822 44 7 10 75 97
11	WOOL { Raw and manufactures Average declared value of raw wool per lb. { Annas Pence, at average exchange	1,159,086 As. 7/2 9 99	1,295,193 As. 5/9 9 95	1,293,490 As. 7/2 9 22
12	SILK { Raw and manufactures, value Average declared value of raw silk per lb. { Rupees Shillings, at average exchange	998,450 4 10 1 8 57	656,728 3 2 9 5 72	1,000,566 5 6 9 9 25
13	SUGAR { Value ... £	319,238	253,937	925,196
14	LAC { Value ... £	254,011	755,747	536,976
15	SALTPETRE { Quantity ... Cwt. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	553,330 501,468 9 1 0 16 78	415,080 348,949 8 6 7 15 16	466,218 381,706 8 3 0 13 96
16	TEAK WOOD { Quantity ... Cubic tons Value ... £ Average declared value per cubic ton { Rupees sterling at average rate	42,868 328,564 76 11 5 7 09	60,612 440,618 72 11 0 6 83	45,108 332,764 73 12 4 6 29

A similar comparison of imports follows. Here *Cotton Goods* tower altogether ahead of any other items. They show some little decrease, though hardly as much as might have been expected to result from the falling prices. *Metals* are increasing quickly. No other articles require particular remarks:

No.	IMPORTS.	1874-75.	1875-76.	1876-77.
1	COTTON— Twist and Yarn { Quantity ... lbs. Value ... £ Average declared value per lb. ... annas Other manufactures { Value ... £ pence at average exchange	37,097,260 3,157,780 14 00 16,263,560	31,927,340 2,794,769 1s. 6 93d 16,463,875	33,270,208 2,733,535 1s. 4 83d 16,008,532
	TOTAL COTTON GOODS	19,421,340	19,258,644	18,742,067
	Re-exports— Cotton (Foreign Merchandise)— Twist and Yarn { Quantity ... lbs. Value ... £ Other manufactures { Value ... £	781,220 56,249 1,061,727	792,668 57,424 994,105	839,539 58,423 1,064,392
	TOTAL Re-exports	1,117,976	1,041,529	1,122,815
	TOTAL COTTON GOODS.—Net Imports	18,303,364	18,217,115	17,619,252
2	METALS { Value ... £	2,607,122	3,308,522	3,721,007
3	LIQUORS { Value ... £	1,636,568	1,702,197	1,585,345
4	RAILWAY PLANT AND ROLLING-STOCK { Value ... £	780,867	1,079,105	1,194,145
5	SILK, Raw and Manufactured { Value ... £	1,583,405	1,404,235	1,037,957
6	MACHINERY AND MILL-WORK { Value ... £	1,185,943	1,406,870	963,504
7	COAL (excluding coke and patent fuel) { Quantity ... tons Value ... £ Average declared value per ton in Rupees Ditto in shillings, at average exchange	360,252 685,720 18 87 34 94	388,480 647,562 17 20 31 01	523,384 918,309 17 77 30 34
8	WOOLLEN MANUFACTURES { Value ... £	557,585	1,118,086	911,890
9	PROVISIONS { Value ... £	363,727	717,013	664,928
10	APPAREL { Value ... £	620,456	633,859	542,860
11	SPICES { Value ... £	179,126	395,988	432,991
12	SALT { Quantity ... tons Value ... £ Average declared value per ton in Rupees Ditto in shillings at average exchange	277,085 755,771 27 28 50 51	365,252 600,934 16 45 29 66	298,776 430,890 14 42 24 62
13	SUGAR { Value ... £	516,564	895,929	403,607

N.B.—The amounts of total value in sterling are at 2 shillings per rupee.

Statistics,
1876-77.

The following Table illustrates the course of the values of Gold and Silver relatively to each other and to other commodities since March 1873, when the previously existing equilibrium below the two metals was first seriously disturbed:—

Values of certain typical Commodities in the month of December compared with their values in March 1878, (Values of March 1873=100).

IN LONDON.—(Prices quoted from the LONDON ECONOMIST.)	MEASURED IN GOLD.					MEASURED IN SILVER.*				
	1873.	1874.	1875.	1876.	1877.	1873.	1874.	1875.	1876.	1877.
Scotch Pig Iron (warrants) ...	91	68	54	49	43	95	71	58	51	48
Coals, Hetton, Wallsend (London) ...	94	90	75	57	55	97	94	79	59	61
Copper, Chili Bars ...	93	93	92	85	74	96	97	98	90	82
Straits Tin ...	79	65	56	52	45	82	67	60	54	50
Wheat ...	112	81	83	91	94	115	84	88	96	104
Flour, town-made ...	111	82	90	82	98	114	85	96	86	109
Beef, inferior ...	125	100	128	98	85	129	115	136	102	94
Cotton, No. 40, Mule Twist ...	95	83	86	80	71	97	88	91	84	78
Wool, Southdown Hogs ...	96	89	85	80	76	99	93	91	86	84
Sugar, Foreign Muscovada ...	92	87	77	113	74	95	91	82	119	82
Coffee ...	124	97	105	101	98	128	101	111	106	109
Pepper ...	106	95	78	69	63	109	100	83	73	70
Saltpetre ...	86	80	83	87	98	86	82	88	92	109
Gold ...	...	...	...	...	...	103	104	106	109	111
Silver ...	97	96	94	95	90	...	...	...	...	...

IN CALCUTTA.—(Prices quoted from the CALCUTTA PRICE CURRENT.)										
Grey Shirtings (8½ lbs.) ...	...	...	...	...	...	93	84	84	78	73
Mule Twist, white, good, No. 40 ...	...	...	...	...	...	96	91	87	87	75
" " Turkey red, No. 40 (12 lbs.) ...	...	...	...	...	...	115	104	94	85	85
" " Orange, Nos. 40—60 ...	...	...	...	...	...	107	93	87	90	83
Copper, Sheathing ...	...	...	...	...	...	102	100	102	93	83
Iron, flat, bolt, bar and square ...	...	...	...	...	...	115	89	78	68	60
Spelter, hard ...	...	...	...	...	...	114	118	148	143	130
Hides, buffalo, slaughtered ...	...	...	...	...	...	92	88	75	104	75
Indigo, good ...	...	...	...	...	...	110	107	90	110	86
Jute, picked ...	...	...	...	...	...	114	137	125	150	147
Laedye, fine ...	...	...	...	...	...	87	60	55	69	58
Shell Lac, fine orange ...	...	...	...	...	...	120	183	119	68	49
Linseed, fine bold clean ...	...	...	...	...	...	111	110	92	102	106
Rice, Ballam ...	...	...	...	...	...	165	153	135	159	168
Silk, raw, Cossimbazar ...	...	...	...	...	...	80	58	40	98	80
Sugar, Benares ...	...	...	...	...	...	94	87	87	88	Nil.
Tea, Good Sonchong ...	...	...	...	...	...	114	123	104	123	100
Wheat, Doodiah ...	...	...	...	...	...	115	96	78	96	104
Gold ...	...	...	...	...	...	102	100	102	103	105

REMONETISATION
OF SILVER IN
UNITED STATES.

The most important event of the year bearing upon the value of silver is the remonetisation of that metal by the Legislature of the United States of America by an Act which was passed on the 28th February 1878, in spite of the President's veto, by a majority of two-thirds of the House of Representatives and the Senate respectively.

The text of the Act cannot reach India for some time; but the following is the Bill which, it is understood, was accepted by the Senate: it has been ascertained that the Act does not differ from it in essential particulars:—

An Act to authorise the free coinage of the standard silver dollar and to restore its legal-tender character.

Be it enacted, &c.—That there shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred-and-twelve-and-a-half grains troy of standard silver, as provided in the Act of January 18th, 1837, on which shall be the devices and superscriptions provided by said Act, which coins, together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues, public and private, except when otherwise provided by contract; (and the Secretary of the Treasury is authorised and directed, out of any money in the Treasury not otherwise appropriated, to purchase from time to time silver bullion, at the market price thereof, not less than \$2,000,000 per month, nor more than \$4,000,000 per month, and cause the same to be coined into such dollars, and any gain or seigniorage arising from this coinage shall be accounted for and paid into the Treasury as provided under existing laws relative to the subsidiary coinage; provided that the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed \$5,000,000).

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

Section 2.—All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

The proceedings of the Latin Union also may conveniently be recounted here. In 1873 the Belgian Government obtained from their Legislature authority to suspend or limit the coinage of 5-franc pieces. From 1874 the same principle was adopted by the States of the Latin Union, and, at the yearly meetings of their respective delegates, the limitation of the silver coinage was fixed as follows:—

	1874.	1875.	1876.	1877.
France ...	£ 2,400,000	£ 3,000,000	£ 2,160,000	£ 1,080,000
Italy ...	2,400,000*	2,000,000	1,440,000	720,000
Belgium ...	480,000	600,000	432,000	216,000
Switzerland ...	320,000	400,000	288,000	144,000
Greece ...	...	...	480,000†	72,000
	5,600,000	6,000,000	4,800,000	2,232,000

* Inclusive of £800,000 special.

† Inclusive of £144,000 ordinary and £336,000 special.

At the meeting of the Conference which it was intended to hold in January 1877, the question of adopting a gold standard was to have been discussed; but the Conference was postponed to the end of the year, the several Powers forming the Union agreeing, meanwhile, to restrict the coinage of silver in 1877 to half the amounts authorised for 1876. The Conference was again deferred till February 1878, to fix the contingents of silver to be coined this year; but as a Conference will be necessary in October to consider whether the Union should be maintained in its present form, the delegates might decide on not meeting till then. Negotiations on the subject were going on at the end of January 1878. If the Latin Union be not denounced before the 1st January 1879, it can only be terminated at the end of another period of fifteen years. In 1875, the coinage of 5-franc pieces was, in Belgium, France and Italy, to the full extent permitted, while Switzerland refrained from issuing any. In 1877, France, Belgium and Switzerland did not coin any silver, but Italy coined to the full amount of her contingent. On 5th August 1876 a law was passed in France, authorising the President to keep the mints of France closed against the coinage of silver until January 1878; and in August 1876 he suspended entirely the coinage of silver, except for subsidiary purposes. In January 1878 M. Léon Say introduced into the French Senate a Bill to prolong the power of the Government to suspend the coinage of silver until the end of March 1879. After explanation, the Bill was carried without opposition. In December 1876 Belgium suspended the coinage of silver.

FINANCIAL AND COMMERCIAL STATISTICS, 1877-78.

The following are the figures of the Trade of the ten months April to January 1877-78, compared with the corresponding figures during the two previous years:—

	1875-76.	1876-77.	1877-78.
Value of commodities exported excluding gold and silver ...	£ 46,309,370	£ 48,265,519	£ 52,198,184
Value of commodities imported excluding gold and silver ...	30,826,294	30,398,721	34,458,782
Excess exports ...	15,483,076	17,866,798	17,739,402
Net imports of silver ...	966,336	5,628,813	278,765
Net imports of gold ...	1,846,222	410,254	13,115,767
Total net imports of gold and silver ...	2,452,558	5,218,581	13,394,532
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS ...	83,120,841	91,355,711	104,099,507

Statistics.
1877-78.

Both imports and exports have increased largely, which indicates on the whole a prosperity which appears extraordinary when it is remembered that the Famine which has during this period afflicted the whole of Southern India is estimated to cost $9\frac{3}{4}$ million sterling in all and $6\frac{1}{2}$ million in 1877-78, and that Upper India lost almost the whole of its autumn harvest.

In the following table the statistics of the principal staples exported to Foreign Countries during the first ten months of the year are compared with the corresponding statistics of the two previous years. The cause of the decreased quantity of *Opium* exported, and of its increased average value, is the drought in Malwa. *Cotton, Raw*, shows again a large decrease, partly compensated by a small increase of *Cotton Manufactures*, as more mills come into work. The astonishing growth of the exports of *Seeds, Rice, Jute*, and *Wheat*, notwithstanding the pressure of the famine in Southern India, with consequent high prices, may perhaps be, to a great extent, attributed to the Turco-Russian War: Russian supplies having been interrupted, India has replaced them. The movement of these staples has doubtless produced the great traffic on the East Indian and Great Indian Peninsula Railways which has been already reviewed. *Tea* has done well, the average declared value being but little lower than last year. *Coffee*, too, has prospered. The only article besides *Cotton, Raw*, which shows a serious decrease is *Lac*, but this article is comparatively unimportant.

EXPORTS.

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
		1875-76.	1876-77.	1877-78.
1	OPIMUM { Quantity ... Value ... Average value per chest ...	Cheats £ 73,095 Rs. 1,256-13-3	81,613 10,490,687 1,285-5-0	77,385 10,264,066 1,325-1-2
2	COTTON, RAW { Quantity ... Value ... Average value per lb. ...	Cwts. £ 4,295,871 Rs. 11,476,987	3,561,477 8,968,014 0-3-7	2,585,377 6,949,554 0-3-10
	Manufactures—			
	Twist and Yarn { Quantity ... Value ... Average value per lb. ...	lb. £ 4,587,225 Rs. 196,768	6,817,270 316,636 0-7-5	12,779,989 558,913 0-6-11
	Other manufactures—Value ...	£ 326,201	375,860	392,895
	Total Cotton (Raw and Manufactured)	11,999,957	9,660,510	7,901,362
3	SEEDS { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 8,514,379 Rs. 4,414,548	8,559,184 4,688,529 5-2-11	11,239,493 6,758,930 6-0-2
4	RICE AND PADDY { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 13,045,994 Rs. 3,549,719	11,658,224 3,397,812 2-14-8	10,151,382 4,005,110 3-15-1
5	JUTE (Raw and Manufactured)—Value ...	£ 2,639,630	2,895,432	3,679,332
6	HIDES AND SKINS { Quantity ... Value ... Average value of each ...	No. £ 534,504 Rs. 2,378,801	495,367 3,309,783 66-13-0	709,351 2,990,696 42-2-1
7	WHEAT { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 2,155,626 Rs. 775,554	4,839,290 1,673,400 3-7-4	6,206,669 2,790,304 4-7-11
8	TEA { Quantity ... Value ... Average value per lb. ...	lb. £ 21,254,915 Rs. 1,899,961	25,186,248 2,361,799 0-15-0	30,306,610 2,770,735 0-14-8

Statistics.
1877-78.

EXPORTS.

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
		1875-76.	1876-77.	1877-78.
9	INDIGO { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 78,004 Rs. 2,037,990	83,443 2,450,385 293-10-9	90,577 2,632,728 290-10-7
10	WOOL (Raw and Manufactured)—Value ...	£ 1,061,452	1,079,667	939,198
11	COFFEE { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 164,692 Rs. 662,275	168,552 722,544 42-13-11	191,693 846,358 44-2-5
12	SILK (Raw and Manufactured) ...	£ 431,870	801,388	766,098
13	SUGAR ...	£ 94,465	425,940	447,616
14	TEAK { Quantity ... Value ... Average value per ton ...	C. tons £ 48,776 Rs. 356,332	35,771 263,504 73-10-8	44,773 314,179 70-2-9
15	SALTPETER { Quantity ... Value ... Average value per cwt. ...	Cwts. £ 300,501 Rs. 254,955	369,887 302,734 8-2-11	311,682 304,068 9-12-1
16	LAC ...	£ 593,588	425,327	299,599

Next follow similar comparative statistics of imports. Here *Cotton Goods* show a large and important increase, though at some sacrifice of price. *Metals* also once more show an increase. *Liquors, Silk, Railway Plant, Coal, Provisions, Sugar* show more or less considerable growth. The Trade of India this year is certainly flourishing.

IMPORTS.

No.	IMPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
		1875-76.	1876-77.	1877-78.
1	COTTON—			
	Twist and yarn { Quantity ... Value ... Average value per lb. ... Ditto in sterling average exchange	lbs. £ 25,923,585 Rs. 2,286,139 0 14 1	26,724,669 2,230,355 0 13 4	30,869,949 2,425,139 0 12 7
	Other manufactures Value ...	£ 13,097,382	13,056,417	14,512,200
	TOTAL COTTON GOODS	15,383,521	15,286,772	16,937,339
	Re-exported—			
	Twist and Yarn { Quantity ... Value ... Average value per lb. ...	lbs. £ 701,646 Rs. 50,656	614,051 43,119 0-11-3	736,160 49,811 0-10-10
	Other manufactures of— Value ...	£ 819,803	859,708	875,357
	Total Re-exports	870,459	902,827	925,168
	TOTAL COTTON GOODS—Net Imports	14,513,062	14,383,945	16,012,171
2	METALS ...	2,532,541	2,892,837	3,008,203
3	LIQUORS ...	1,194,828	1,286,521	1,431,368
4	SILK, Raw and Manufactured ...	1,126,452	831,428	1,270,782
5	RAILWAY PLANT AND ROLLING-STOCK ...	931,228	1,013,812	1,227,075
6	WOOLLEN MANUFACTURES ...	855,038	823,119	849,434
7	COAL (excluding Quantity ... Coke and Patent Fuel)—Value ... Average value per ton ...	Tons £ 263,887 Rs. 431,877	318,345 644,818 18 8 2	469,413 765,183 16 4 9
8	MACHINERY AND MILL-WORK ...	1,243,685	803,705	724,078
9	PROVISIONS ...	557,021	535,493	714,623
10	SUGAR ...	618,830	349,755	657,043
11	APPAREL ...	518,600	460,712	491,178
12	SPICES { Quantity ... Value ... Average value per ton ...	Tons £ 315,656 Rs. 302,894	367,875 255,504 505,026	390,653 217,202 324,628
13	SALT ...	16 10 9	14 3 9	14 10 9

Statistics, 1877-78. The following Miscellaneous Statistics for 1877-78 are given in continuation of those presented in the Review of 1876-77:—

Maximum price of an oz. troy standard silver in London	...	...	55½ (8th October).
Minimum ditto ditto	...	...	53½ (21st June).
Maximum price of a sovereign in Calcutta	...	...	11½ (5th September).
Minimum ditto ditto	...	...	11¼ (18th April).
Coined in gold by Germany	...	...	£6,104,000
Ditto in silver	...	...	£1,665,000
Average rate of exchange on Secretary of State's Bills	...	...	1s. 8½d.
Maximum ditto ditto	...	...	1s. 9½d. (18th April).
Minimum ditto ditto	...	...	1s. 8½d. (23rd January).
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries	...	...	1s. 9½d.
Maximum rate of discount on loans on demand (Bank of Bengal, Calcutta)	...	...	12 (10th May).
Minimum ditto ditto	...	...	5 (July and January).
Maximum rate of discount, Bank of England	...	...	5 (October).
Minimum ditto ditto	...	...	2 (frequently).
Maximum yearly balance, Presidency Banks (January)	...	...	£7,575,100.
Minimum ditto ditto (April)	...	...	£3,672,200.
<i>Government of India Four Per cent. Rupee Securities.</i>			
Maximum price in Calcutta	...	...	Rs. A.
Minimum ditto	...	...	98 4 (27th June).
Price of loan of £2,499,700	...	...	93 0 (15th September).
Maximum price in London in gold (enfaced)	...	...	96 7 (8th July).
Minimum ditto	...	...	84 8 (July).
Maximum enfaced for payment of interest by draft in London on India	...	...	81 4 (December).
Minimum ditto ditto	...	...	(8th March) £11,100,234
Maximum price of Secretary of State's Sterling Four per cent. Bonds	...	...	(25th June) £13,951,744
Minimum ditto ditto	...	...	101½
Number of Money Order Offices open	...	...	160½
Number of Money Orders Issued	...	...	131,959
Amount of ditto	...	...	485,478
Average amount of each Order	...	...	Rs. 35-15-7
Number of Savings Banks	...	...	342
Number of Depositors in ditto	...	...	83,283
Amount deposited	...	...	£1,926,375
Average amount of each Deposit	...	...	Rs. 231
Net reduction of Deposits	...	...	£9,814
Maximum Government Paper Currency Outstanding	...	...	£15,757,790 (15th Jan.)
Minimum ditto ditto	...	...	£11,130,528 (30th Apl.)

The value of silver and the sterling exchanges have been remarkably steady throughout the year and have even manifested some recovery. The recent unprecedented inflation of the Government Paper Currency is connected no doubt with the great importations of silver during the year, and to the reaction upon the rather sudden cessation of the grain traffic with Madras in November last.

By order of the Government of India,

FORT WILLIAM,
FINANCIAL DEPARTMENT,
March 18th, 1878.

R. B. CHAPMAN,
Secretary to the Government of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SEA CUSTOMS.

Calcutta, the 18th March 1878.

No. 43.—In exercise of the powers conferred by Section 6 of the Indian Tariff Act, 1875, the Governor-General in Council is pleased to exempt the goods hereinafter named from all import duties to which they are liable under the numbers of Schedule A of the said Act entered in column one of the following list:—

Number in Schedule A.	Names of Articles.	Number in Schedule A.	Names of Articles.
3	Brushes, all sorts.	21	Flax and Articles made of Flax.
4	Building and Engineering materials.	22	Fruits and Vegetables.
5	Cabinet-ware and Furniture.	26	Hemp and Articles made of Hemp.
6	Candles.	27	Hides and Skins.
7	Canes, Ratans, Articles made of Cane or Ratan, and Basket work.	28	Instruments and Apparatus, except musical.
8	Carriages and component parts thereof.	31	Leather and Articles made of Leather, including Boots, Shoes, Harness and Saddlery.
9	Chemical Products and Preparations.	34	Mats.
12	Coir and Articles made of Coir.	36	Military and other Uniforms and Accoutrements.
14	Cordage and Rope made of any Vegetable fibre.	37	Naval Stores.
16	Cotton, raw.	38	Oils.
	Cotton, Grey Piece-goods, viz.:—	39	Oil and Floor-cloth.
	T cloths under 18 reed, jeans, domestics, sheetings and drills, shown to the satisfaction of the Customs-Collector, whose decision shall be final, to be of the dimensions, weights, counts and qualities now generally known under those descriptions, and to contain no yarn of a higher number than 30s.	42	Paper, viz.:—Wall-paper.
	Cotton Twist:	44	Piece-goods made of Jute.
	Mule, No. 32 and lower numbers.	45	Pipes and other Implements used in the Consumption of Tobacco.
	Water, No. 20 and lower numbers.	46	Pitch, Tar and Dammer.
		48	Railway Materials.
		50	Seeds.
		53	Soap.
		59	Toilet Requisites.

This Notification shall take effect on and after the 20th March 1878.

SALT.

The 18th March 1878.

No. 85.—In exercise of the powers conferred by Section 5 of the Inland Customs Act, 1875, the Governor-General in Council is pleased to remit the export duties leviable on Sugar under Notifications No. 179, dated the 9th June 1875, and No. 156, dated the 30th June 1876.

All rules published under the last-named Notification, in so far as they refer to Sugar or to the export duties on Sugar, are hereby cancelled.

This Notification shall take effect on and after the 1st April 1878, but nothing herein contained shall apply to any Sugar in respect of which a *ravanna* has been granted, or which has been booked-through for export by a State Railway, without prepayment of full duty, before that date.

G. H. M. BATTEN,

Offg. Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.} CALCUTTA, SATURDAY, MARCH 23, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supt. of Government Printing, and other Government Officers; Postal, Telegraphic, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

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The Native Press Act, 1878.
The Central Provinces Additional Rates Act, 1878.
The Indian Arms Act, 1878.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(Nothing for publication.)

SUPPLEMENT No. 12.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Calcutta, the 9th March 1878.

All covers intended personally for His Excellency the Vice-Lynton.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General, and Officiating Private Secretary.
Lieutenant-Colonel G. Villiers, Military Secretary.
Mrs. Barnett.
Lord W. Beresford, A.-D.-C.
Mr. H. Rose, A.-D.-C.

the addition of any Post Town.

All other communications connected with business of a routine nature should be sent, as usual, to the several Head-Quarters Departments.

S. C. BAYLEY,
for Private Secy. to the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd March 1878.

No. 8.—Mr. J. V. Woodman, Chief Reporter and Reporter for the Indian Law Reports in the

High Court, Calcutta, has been granted leave of absence for nine months, commencing from the 3rd of April next.

No. 9.—Mr. F. S. Collis has been appointed to officiate as Chief Reporter and Reporter for the Indian Law Reports in the High Court, Calcutta, during the absence on leave of Mr. J. V. Woodman, or until further orders.

No. 10.—Mr. Tindal A. Pearson, Barrister-at-law, has been appointed to officiate as Reporter for the Indian Law Reports in the High Court, Calcutta, vice Mr. F. S. Collis.

No. 11.—The Governor General in Council has been pleased to accept the resignation by Mr. Amir Ali of his office of Reporter for the Indian Law Reports in the High Court, Calcutta, with effect from the 8th instant.

No. 12.—Mr. W. F. Agnew, Barrister-at-law, has been appointed as a Reporter for the Indian Law Reports in the High Court, Calcutta, vice Mr. Amir Ali resigned.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Fort William, the 18th March 1878.

No. 297.—APPOINTMENTS.—Captain M. O. Boyd, Assistant Commissioner, 2nd Grade, in Assam, to be Assistant Commissioner, 1st Grade, with effect from the 1st January last, *vice* Mr. W. O. A. Beckett, deceased :

Mr. G. Godfrey, C.S., Assistant Commissioner, 3rd Grade, to be Assistant Commissioner, 2nd Grade, *vice* Captain Boyd :

Mr. L. Hare, C.S., Officiating Assistant Commissioner, 2nd Grade, to be Assistant Commissioner, 3rd Grade, *vice* Mr. Godfrey.

No. 299.—APPOINTMENTS.—Captain H. J. Peet, Assistant Commissioner, 2nd Grade, in Assam, to be Assistant Commissioner, 1st Grade, with effect from the 1st ultimo, *vice* Mr. A. Forbes, C.S., transferred to Bengal :

Captain W. F. Trotter, Assistant Commissioner, 3rd Grade, to be Assistant Commissioner, 2nd Grade, *vice* Captain Peet :

Mr. R. B. McCabe, C.S., Supernumerary Assistant Commissioner, to be Assistant Commissioner, 3rd Grade, *vice* Captain Trotter.

The 19th March 1878.

No. 304.—The Hon'ble G. G. Morris, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained leave on private affairs for six months, with effect from the 20th instant, or from any subsequent date on which he may avail himself of it.

No. 306.—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 Mr. L. R. Tottenham, of the Bengal Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

No. 310.—APPOINTMENT.—Mr. J. D. Sandford, M.A. (Barrister-at-Law), Judicial Commissioner of Mysore, to be also Judicial Commissioner of Coorg, with effect from the date of assuming charge of the office.

The 22nd March 1878.

No. 319.—APPOINTMENTS.—Major R. Houghton, District Superintendent of Police, 2nd Grade, in British Burma, to be District Superintendent of Police, 1st Grade, with effect from the 15th January 1878, *vice* Lieutenant-Colonel W. G. Grove, retired :

Mr. W. H. Pattisson, District Superintendent of Police, 3rd Grade, to be District Superintendent of Police, 2nd Grade, *vice* Major Houghton :

Mr. T. D. Jameson, District Superintendent of Police, 4th Grade, to be District Superintendent of Police, 3rd Grade, *vice* Mr. Pattisson :

Mr. R. Redpath, District Superintendent of Police, 5th Grade, to be District Superintendent of Police, 4th Grade, *vice* Mr. Jameson :

Mr. T. F. Fforde, Assistant District Superintendent of Police, to be District Superintendent of Police, 5th Grade, *vice* Mr. Redpath :

Mr. R. A. L. Fanshawe to be Assistant District Superintendent of Police, *vice* Mr. Fforde.

No. 321.—The services of Messrs. S. J. Douglas and R. T. Greer, of Her Majesty's Bengal Civil Service, attached to the Lower Provinces of Bengal, are placed at the disposal of the Chief Commissioner of Assam, with effect from the date on which they reported their arrival in India.

Messrs. Greer and Douglas reported their arrival at Calcutta on the 10th December 1877 and 6th January 1878 respectively.

No. 325.—Mr. R. L. Upton received charge of the office of Government Solicitor from Mr. C. Sanderson on the forenoon of the 4th instant.

MEDICAL.

The 18th March 1878.

No. 145.—The services of 3rd Grade Assistant Surgeon Onocool Chunder Chatterjee are replaced at the disposal of the Government of Bengal, with effect from the date of his departure from Madras.

The 22nd March 1878.

No. 153.—APPOINTMENT.—Surgeon D. O'C. Raye, M.D., First Resident Surgeon, Presidency General Hospital, officiated as Surgeon Superintendent of that Institution from the 8th to the 27th January 1878, both days inclusive.

No. 156.—The services of the under-mentioned Assistant Surgeons are replaced at the disposal of the Government of Bengal with effect from the 26th ultimo, the date of their departure from Madras:—

Assistant Surgeon, Kedar Nauth Sen.
„ „ Devendra Nath Roy.
„ „ Akshoy Kumar Pain.
„ „ Kanai Lal Mallik.
„ „ Chundra Bhosun Bose.
„ „ Kunja Lal Sanyal.
„ „ Nriito Gopal Mittra.

No. 160.—The services of third grade Assistant Surgeon Davi Detta are replaced at the disposal of the Government of the Punjab, with effect from the 22nd ultimo.

ECCLESIASTICAL.

The 22nd March 1878.

No. 112.—The Reverend J. M. Thomson, Senior Chaplain of the Church of Scotland on the Bengal Establishment, availed himself on the 4th instant of the furlough granted to him in Home Department Notification dated the 30th January last, No. 41.

JAMES O'KINEALY,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Fort William, the 18th March 1878.

No. 1911.—The following Resolution is re-published for general information:—

RESOLUTION—By the Government of India, FINANCIAL DEPT.

1. Such full explanations of the general financial situation of the Government of India have lately been given in the Legislative Council of the Governor General, in connection with the new measures of taxation which have been adopted, that the necessity for entering into much detail at present has been obviated. As no legislation is required to carry out any measures which the Government of India now proposes to adopt, the Financial Statement necessarily takes the form of a Resolution of the Government, for no Statement could be made in the Legislative Council without disregarding the provisions of the Act of Parliament by which the Council is constituted. It will, however, be convenient to recapitulate the main facts which have lately been laid before the Council and the public, and to refer to the more important measures, whether of taxation or of financial administration, which have been taken during the past year.

2. A Statement in explanation of the Accounts of the year 1876-77, of the Regular Estimates of the current year 1877-78, and of the Budget Estimates of the coming year 1878-79, accompanies this Resolution. The main results will now be summarized.

3. The Accounts of 1876-77 show a deficit on the ordinary account of £2,182,778, of which a sum of £3,450,000 is due to Famine Expenditure and Loss of Revenue.

4. The Expenditure on Productive Public Works (under which designation the class of works will be henceforth spoken of hitherto termed Extraordinary) was £3,809,284.

5. The Regular Estimate for 1877-78 shows a deficit on the Ordinary Account of £3,431,000. This result is worse than the Budget Estimate by £2,809,300, due to the prolongation of the Famine in Southern India, which is now expected to cost, in loss of revenue and direct expenditure during the current year, £6,500,000.

6. The Expenditure on Productive Works for 1877-78 is now estimated at £4,877,000.

7. The effects of the Famine have so entirely disturbed the whole of the Financial arrangements of these two years that no useful comparison can be instituted between the Budget Estimates and the later results. Full details, however, will be found in the Statement appended to this Resolution.

8. The Budget Estimates for 1878-79 show the Ordinary Revenue at £63,250,000, and the Ordinary Expenditure at £61,094,000, with a surplus of £2,156,000.

9. The increase of the Revenues compared with the Regular Estimates for 1877-78 is due, to the extent of £2,654,000, to the incorporation of Provincial rates which have hitherto been excluded; £929,000 arises from new taxation.

The land revenue of 1877-78 having been about £1,300,000 in deficit of the normal receipts, and that of 1878-79 being about £700,000 in excess,

accounts for an apparent improvement in the Budget Estimate of nearly £2,000,000.

The improvement in the Excise, £218,000, is partly real and the result of improved administration, and partly due to depression in 1877-78.

Under Assessed Taxes is shown the proceeds of the New License Tax amounting to £765,000.

The decrease under Customs and increase under Salt will be explained subsequently.

The net revenue under Opium is taken at 6 millions, being less by about £500,000 than the Regular Estimate. This decrease is mainly due, as explained in the Statement, to a failure in the opium crop in Malwa.

The decrease under Mints is due to the very large coining operations of 1877-78.

The head Guaranteed Railways shows a decrease of £965,000, the revenue having been swollen by famine and other exceptional causes during the current year.

State Railways show an estimated increase of £130,000, with a gross income of £967,000.

10. The ordinary expenditure excluding £555,000 for Famine amounts to £60,539,000, showing an increase over the corresponding estimated expenditure for 1877-78 (also excluding Famine) of £3,860,000, of which £2,832,100 is due to the incorporation of the Provincial Expenditure now for the first time brought into the general accounts.

Under Expenditure, the increase under Interest is £161,000, the total charge being £5,909,000. The apparent increases under Land Revenue, Minor Departments, Police, Education and some other less important heads are due to the transfers from Provincial Funds.

The reduction under Opium, £169,000, arises from reduced payments to cultivators.

The largely increased remittances in the coming year lead to an increase of £1,384,000 under the head Loss by Exchange.

Famine Relief shows a reduction of £1,734,000. The estimate provides for £500,000 for relief, to which £55,000 has to be added under Army. The corresponding charge last year under Army was £200,000.

The Expenditure under Army shows a satisfactory diminution of £636,000, due to the extent of £230,100 to expenditure in India, the rest being under Stores in England.

The increase under Public Works Ordinary is due to the Provincial Expenditure.

State Railways show an increase of £298,000 with a total of £704,000, leaving a net increase of £263,000.

11. The Expenditure under Productive Public Works, hitherto classed as Public Works Extraordinary, is estimated for 1878-79 at £4,555,000. This grant is less by £322,000 than the Regular Estimate for 1878-79, but exceeds the Budget Grant of that year by £927,000. The excess expenditure under this head in the current year was due partly to the desire to complete the Indus Valley Railway, and partly to works undertaken for Famine relief.

12. Taking into account the capital transactions with the Guaranteed Railway Companies and the loans to Native States, &c., the net sum borrowed in 1876-77 was £3,306,595, exceeding by £1,409,795 the sum (£1,896,800) entered in the Regular Estimates. This, and some other circumstances, explain the excess of £2,776,865 in the Opening Balances of 1877-78 as compared with the Regular Estimates. In 1877-78 the net sum borrowed similarly calculated amounts to £6,726,000, exceeding by £1,344,900 the sum £5,381,100 shown

in the Budget Estimates. The Closing Balances of the year are now expected to be £16,000,000, being more than the Opening Balances by £535,335, and than the estimated Closing Balances by £2,188,800. The great extra expenditure imposed upon the State by the prolongation of the Famine was practically almost entirely met by the excess sum borrowed in the two years compared with the Estimates of the 15th March last, *viz.*, £2,754,695.

Next year it is proposed to borrow in all only £2,500,000, of which £600,000 is wanted for loans to Native States and the like, and £1,000,000 for repayment to the Guaranteed Railway Companies; the net sums therefore added to the Debt will, if the Estimates are realised, be only £900,000. But, on the other hand, the balances will be reduced by £1,500,000. The Government of India cannot at present give any information about the time or manner in which it will borrow the £2,500,000 set down in the Estimates, or any other sum which it may actually want. The Closing Balance of 1878-79 is estimated at £14,500,000. Of the Closing Balances, £14,734,600 in 1877-78 and £13,069,200 in 1878-79 are expected to be in the Indian Treasuries.

13. The total net cost of the Famine in Southern India is now estimated to be—

	£
In 1876-77	3,450,000
In 1877-78	6,500,000
	<hr/>
TOTAL	9,950,000

In 1878-79 it is, at present, expected that arrears of land revenue lying over from the famine years will be recovered in excess of the famine expenditure occurring in the year by about £116,000. Upon the whole, it seems probable that the whole net cost of the Famine will be about nine-and-three-quarters millions sterling, *viz.* :—

	£
In the Bombay Presidency	1,300,000
In the Madras Presidency	8,450,000
	<hr/>
	9,750,000

14. In the Financial Statement for 1877-78 made by the Hon'ble Sir John Strachey on the 15th March 1877 it was shown as the result of a careful examination of the actual Accounts of the Revenues and Expenditure of the Empire during the preceding seven years that, excluding the cost of famine relief, the Government had just managed to pay its way. Before the commencement of the great famine from which the country has lately been suffering, and the effects of which have even now not entirely passed away, the finances of India might be considered to be in a condition of equilibrium. But for one reason the financial position would have been satisfactory. The ordinary public expenditure, with the exception of that incurred in England for the Army, not only showed no tendency to increase, but, excluding famine relief, it was less in 1875-76 by more than £1,000,000 than it had been seven years before. Excluding *Loss by Exchange*, an element altogether beyond our control, the net expenditure during the same period had decreased by £2,254,000. It was shown also that the net revenue of the Empire had increased in seven years by more than £2,000,000, or at the average rate of nearly £300,000 a year. Thus, but for one cause, we might have hoped that no addition to the burdens of the country would be necessary, and that the normal growth of the revenues would have enabled the Government to go on gradually carrying out those measures of fiscal and administrative reform which it felt to be essential to the prosperity and progress of the Empire. The cause which rendered nugatory all such anticipations and beliefs was the recognition of the fact that the obligations entailed on the Government by the periodical and inevitable recurrence of famine must be provided for among the ordinary charges of the State.

15. When it was thus admitted that famines must be looked on not as abnormal or exceptional calamities, but as certain from time to time to recur, it became obvious that sound financial policy obliged the Government to reject altogether the expedient of trusting to borrowing to meet the charges which they entailed, and that it was essential to make such an improvement in the financial position of the Government as would enable it to meet these charges from its ordinary revenue. This could only be done satisfactorily by securing in years of prosperity a substantial surplus of revenue over expenditure by means of which the Government could meet the charges thrown upon it in years of famine.

16. It was not possible to estimate with any confidence the amount of financial relief which was necessary before the Government could undertake these new burdens, but for reasons which were explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 27th December 1877, the Government decided that the yearly average cost of famines, in loss of revenue and actual expenditure, could not safely be estimated at less than £1,500,000.

17. It was necessary therefore (on account of famine alone) to improve the financial position by that amount. Besides this it was necessary to provide a margin on the annual estimates of at least £500,000, to meet those contingencies which cannot be foreseen but to which we must always be liable, and to assist the Government in providing the means of proceeding steadily with the administrative and fiscal improvements which from time to time become necessary.

Thus, the conclusion was arrived at, that when the late famine commenced, or we may say at the beginning of the current year 1877-78, the revenues were deficient to the amount of about £2,000,000 a year.

18. In considering how these additional resources could be supplied, the Government of India anxiously directed its attention in the first instance to the possibility of reducing expenditure. In regard to the civil expenditure, although there are still some branches of the Administration for which the charges ought undoubtedly to be diminished, the Government was satisfied that no very great reduction could be hoped for. In the seven years to which reference has been made the net civil expenditure was reduced by £1,500,000 a year. This fact justifies the Government of India in declaring that the administration of the finances has been conducted with care and economy in the past, and entitles it to claim confidence when it asserts its resolution to exercise similar care and economy in the future.

19. No reduction could be looked for in the charges for Productive Public Works, for, although the receipts from the Railways and Irrigation Works have rapidly increased and the financial results that have been obtained from these great undertakings are as a whole satisfactory and encouraging, the Government hopes to push on these useful works even more vigorously in the future than it has done in the past. Thus only can it discharge the responsibility which it has accepted, of sparing no efforts which it is possible to make for the purpose of protecting the country against the consequences of drought and famine. Past experience has proved that even from a merely financial point of view it is wise strenuously to persevere in this policy. The burden on the revenues on account of these great works goes on steadily diminishing. During the last twenty-five years more than £130,000,000 has been spent in India, either directly by the Government, or through the Guaranteed Companies, on Railways and Works of Irrigation. In 1876-77 the total net charge for interest on this account was about £1,000,000, or about sixteen shillings per cent. on the capital outlay, an insignificant price to pay for works of such incalculable usefulness. In 1877-78, under circumstances no doubt exceptional, this charge has virtually disappeared. That the policy which the Government has been pursuing in regard to the construction of productive works may, if it be wisely applied, be followed without financial risk, is further illustrated by the fact that the total charge for interest on debt of all sorts and Guaranteed Railway Capital, is in the present year less than the charge in 1870-71 by about £2,000,000.

20. Up to the year 1875-76, the efforts of the Government to reduce the Military charges had been as successful as those made to reduce the charges for the Civil Services. The net cost of the army in 1875-76 was less by £1,000,000 than it had been seven years before. Unfortunately its cost during the last two years was again increased by upwards of £1,000,000, chiefly on account of increase to the Home charges. It is satisfactory that the Estimates for the coming year 1878-79 show a reduction under this head of more than £600,000 compared with the Regular Estimate of the present year. The Government of India has been in communication with Her Majesty's Secretary of State on this important subject, and trusts that some arrangement may be found practicable which shall prevent further demands on account of the Home military charges, over which this Government has no power of control, being thrown on the Revenues of India.

21. The measures taken during the past year for increasing the powers and responsibilities of the Local Governments, the nature of which was described in the Financial Statement for 1877-78, will, it is believed, when they are complete, improve the financial position of the Government of India by an annual sum of nearly £400,000. No part of this improvement is due to fresh taxation. It is the result of the administrative changes and improvements to which the policy of decentralization has led. The original measures taken in 1870 by the Government of Lord Mayo had previously led to a saving of £330,000, and this policy, which has given increased efficiency to almost every branch of the Administration, has thus added to the Imperial Revenues a sum of about £700,000 a year, without the imposition of any fresh burdens on the people. These measures of decentralization have now been more or less completely carried out in Bengal, in the North-Western Provinces and Oudh, in the Punjab, the Central Provinces, and in Bombay, and in all cases with the complete approval of the Local Governments. The only great province in regard to which no satisfactory arrangement has hitherto been found practicable is Madras.

22. After taking credit for the gain of £100,000 just referred to, there remained to be provided a sum of £1,100,000 to complete the amount of £1,500,000 declared necessary to enable the Revenues to meet the estimated charges on account of famine. It appeared to the Government that this sum could only be provided by fresh taxation.

23. It is not necessary to repeat here the reasons which led the Government of India to the conclusion that the new taxes necessary for providing an insurance against famine should fall partly on the trading and partly on the agricultural classes. Nor is it necessary to describe again in detail the measures of taxation which have recently been passed into law. It is sufficient to refer to those measures in general terms.

24. The new taxation imposed on the trading classes has taken the form of a License Tax on trades and dealings. The Acts passed for the various provinces differ in some of their details, but in all matters of importance they are similar. In those which apply to the provinces of Northern India, the maximum fee chargeable in any case is Rs. 500. The minimum fee is Re. 1. The tax will be imposed on no person whose net earnings are less than Rs. 100 a year, and no person will be called on to pay an amount exceeding 2 per cent. on his annual income. In Bombay the maximum fee has been fixed at Rs. 200. The License Tax will be levied throughout India. It is estimated to yield to the Imperial Government about £700,000 after meeting charges of collection, and allowing a margin to Local Governments.

25. The tax on the agricultural classes has been imposed in the provinces of Northern India and Bengal alone. It has taken in each province the form of an addition to the existing Local Rates on land. It is expected to yield about £500,000 a year.

26. Similar additional rates have not been imposed in Madras or Bombay. In order to carry out the long-declared policy of the Government in regard to the equalisation of the salt duties throughout India, an increase to the Salt Tax in those presidencies became unavoidable. Although, before any thought of imposing new taxation on account of famine had arisen,

this increase had been virtually decided upon, and had therefore no connection with the new measures of famine taxation, the Government of India did not think that it would be right to impose additional direct taxation on the agricultural classes in Madras and Bombay at the same time that it was increasing the salt duties. No fresh taxation has therefore been imposed in those presidencies on the land.

27. The total amount which the new taxes on the trading and agricultural classes will yield is thus estimated at £1,200,000. The full amount, however, will not be collected in the coming year, because it will not be right to levy the additional rates on land in the North-Western Provinces, until the country has recovered from the serious loss which it suffered in the almost total failure of the last summer crops.

28. The proceeds of these taxes, together with the sum of £400,000 which will be gained by the extension of Provincial responsibility, make up a little more than the £1,500,000 which is annually required for the insurance of the country against famine. The manner in which the Government proposes actually to apply this sum was fully explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 9th February 1878.

This explanation will be found in an Appendix* to this Resolution. By following the course which is proposed, the Government of India will virtually reduce the Public Debt by £1,500,000 a year; and resources will be stored up in years of prosperity, by means of which, when famine actually occurs, it will be possible to discharge the heavy obligations which then fall upon the State. By investing in Productive Public Works from the resources thus specially created a sum of 1½ millions yearly, instead of from borrowed money, the charge for interest which would otherwise arise will be saved, while an additional income will be created from the works, which will supply in the future a source from which to meet without increased strain on the finances a corresponding interest payment on any debt which may then be incurred to meet Famine charges.

29. When introducing the new measures of taxation, it was explained by Sir John Strachey that, in the opinion of the Government of India, it was necessary that a surplus should be shown on the Accounts of each year amounting at least to £2,000,000. Of this, £1,500,000 was for insurance against Famine; the remaining £500,000 was said to be required as the smallest sum which would enable the Government to meet contingencies, and to furnish, in combination with the natural growth of the Revenues, the means of carrying out necessary administrative and fiscal reforms.

30. To provide a portion of this surplus, new taxation was necessary. The new taxes were expected to improve the Imperial Revenues by £1,100,000 a year. The steps taken towards the equalisation of the Salt duties, to be further referred to hereafter, gave temporary relief to the extent of £300,000. The £600,000 required to make up the full amount of £2,000,000 would, it was expected, be provided partly by the new measures of decentralisation, which involved no fresh taxation, and partly by the normal increase of the General Revenues.

31. It is important to ascertain how far the estimates for the coming year, which are now published, support the anticipations made by the Government a few months ago.

32. To obtain a true conception of the present financial position, it is, first, necessary to eliminate certain disturbing causes. In this view, it must be remembered that a sum of £281,000 is shown among the receipts on account of the extinct Military Funds. This is a merely nominal credit, and it must be deducted in estimating the real amount of our Revenues. It must further be remembered that the Accounts of the past, of the present, and of the coming year are all much disturbed by the effects of the Famine. It is from this cause that in the coming year 1878-79, £671,000 is expected to be received on account of the arrears of the land-revenue of past years. Hence, if we look only to the normal facts of the Revenue, allowance must be made for these disturbing causes, and the estimated receipts for 1878-79 must be reduced by the aggregate of these two amounts, namely, £952,000.

33. If after making these allowances, no fiscal changes were now made; if all existing taxes were to remain unaltered; and no provision had to be made for the relief of famine for which £555,000 has actually been granted, the surplus of £2,156,000 as shown in the Estimates of the ensuing year would be reduced to £1,991,000. Hence after providing for the estimated Famine Expenditure of £555,000, and allowing £945,000 as expenditure for Famine Insurance, making together the 1½ millions required, there would still be left a margin of £491,000. Thus there appears to be a deficiency of only £9,000 to be provided, if the ultimate surplus of £500,000 is to be made good from the normal revenues of the year. As regards the Ways and Means of the coming year, the additional exceptional receipts of arrears of Land Revenue, amounting to £671,000, will far more than make good this small deficiency.

34. Thus the Government trusts that it will be able in the ensuing year to fulfil satisfactorily the engagements which it has undertaken and the pledges which it has given. It will be able to provide from its ordinary revenues a sum of £555,000 for the relief of famine, and to devote at least £1,000,000 towards Famine Insurance, thus the pledge that £1,500,000 shall be set aside from the ordinary Revenues for the relief and prevention of famine, will be fulfilled. It will indeed be more than fulfilled, for the actual pledge given was not that this amount should always be provided in the Estimates of the year, but that it should always be shown to have been applied when the actual accounts of the year were closed.

35. After thus assigning from the Revenues of the coming year £1,500,000 on account of famine, there will still be at the disposal of the Government an available surplus of £656,000 for meeting those contingencies, and carrying out those fiscal and other reforms to which reference has been made.

36. Although it is thus confidently expected that the new taxation will enable the Government to fulfil, in the coming year, its pledge to devote £1,500,000 to the relief and prevention of Famine, it is clear that the financial position is not such as to justify at the present time new measures which would involve considerable reductions in any great branch of the existing revenue. It is true that all those branches of revenues are prosperous, but there are several causes which render caution obligatory on the part of the Government.

37. The extreme pressure of the famine has passed away, but relief operations still continue in a large tract of Southern India, and much suffering still exists among the poorer classes in the North-Western Provinces and Oudh. Thus the prospects of the future are not free from anxiety. The state of political affairs in Europe cannot wisely be ignored. Further, although the position of the silver market seems far more hopeful than it was, it is impossible to contemplate without some anxiety an operation of such unexampled magnitude as the remittance from India to England in the ensuing year of £17,000,000.

38. With every desire to press on the accomplishment of the fiscal reforms which it has bound itself to undertake, or which have been prescribed for its adoption by Parliament and the Secretary of State, the Government of India feels that it cannot, with due regard to the condition of the finances, do very much at the present time. It would be in opposition to the pledges given by the Government, and to the instructions of the Secretary of State, to undertake any such measures of reform if they would involve fresh taxation, and this prohibition must be applied to the future as well as to the present. No risk therefore must now be incurred of doing that which might render it necessary hereafter to impose fresh burdens.

39. There are two great measures to which the Government is pledged: the first is the equalization of the salt duties, the abolition of the Inland Customs line, and, with it, of the inland duties on sugar; the second is the improvement of the Customs tariff and the removal of the import duties on cotton manufactures.

40. Towards the accomplishment of the first of these measures great steps have been taken during the present year. Throughout the Presidencies of Madras and Bombay, including Sindh, the duty on salt, whether foreign salt imported by sea or home manufactured salt, has been raised to Rs. 2-8 per maund. At the same time the mileage duty which was levied on salt

brought by Railway from Bombay into the Central Provinces, has been abolished, so that the duty of Rs. 2-8 per maund is the rate for those Provinces also, since they derive their supply of salt from Bombay and Madras. The duties in Lower Bengal, both import and excise, have been reduced to Rs. 3-2 per maund, and the duty on salt imported across the Inland Customs Line for consumption in the Upper Provinces, as well as the excise duty on salt manufactured in those Provinces, has been reduced to Rs. 2-12 per maund. At the same time the price of Punjab mines salt, the property of Government, has been diminished by 1 annas per maund. More recently, that is on the 1st of this month, the price of Sambhar salt, purchased for importation into British Territory, has been reduced by 2 annas a maund, but a great part of this reduction has been counteracted by the simultaneous raising of the Railway freight on this salt, when brought to Agra, by 1½ anna per maund. The freight had been kept abnormally low under an arrangement by which the Inland Customs Department made up to the Railway any deficiency from a fixed standard of profit. This arrangement, which was inconvenient and anomalous, has now ceased.

41. The object of these measures has been recently fully explained. That object is not to increase the burden of the salt taxes on the people of India or to derive therefrom a larger revenue, but to make as large a step as the finances will permit toward the equalisation of those duties, a condition of taxation desirable in itself and an essential preliminary to the abolition of that great opprobrium to British administration, the Inland Customs Line. The Government of India regrets, that on a general review of its position no further steps in this direction can at the present moment be taken, but it confidently hopes that the time is not distant when this great reform, the object of which is to give the people of India "the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity for consumption, will be completely carried out."

42. After making due allowance for these changes and for the normal development of the salt revenue, as well as other circumstances affecting it, the Budget Estimate of 1878-79 shews a net increase of £247,000 over the Regular Estimate of 1877-78.

43. In Sir John Strachey's Financial Statement made a year ago, he referred to the duties levied on sugar exported across the Inland Customs Line in the following terms:—

"These are one rupee per maund on refined sugar, and six annas per maund on unrefined sugar, or saccharine produce. Except where the line runs along the left bank of the Indus, exports across it are taken to Native States; but, when it passes the Indus, the sugar is nearly taken from one part of British territory to another. This sugar is all the produce of our own people in the North-Western Provinces, Oudh, and the Punjab: it is one of the most important agricultural staples of those provinces; and it is important not only to the agriculturists and manufacturers and consumers, but directly to the Government, which looks greatly to sugar cultivation for its irrigation revenue.

"While we are taxing heavily our own sugar grown on the east of the Customs Line, for the supply of the country beyond it, we admit into the same country the Mauritius sugar, which is imported largely to Bombay, taxed at a much lower rate. It is calculated that the Inland Customs duty is equivalent to 10 per cent. on the value; but the incidence of the duty varies considerably, particularly on refined sugar: on the cheaper kinds the duty is equivalent to more than 20 per cent. on its value: the sea import duty on Mauritius sugar is 5 per cent. *ad valorem*. I do not assert that there is, at present, any great competition between the sugar of the Upper Provinces of this Presidency and foreign sugar; but, so far as competition exists, the Inland Customs duty acts as a protective duty in favor of foreign and against our own sugar: to this extent, the duty must fall on the producer within the Customs Line. The competition will be more apparent and severe when the connection of the Rajputana State Railway with the Bombay and Baroda Line is completed.

"Little or no sugar is grown in Rajputana or Central India; and the increase of price caused by the Inland Customs Line must tend to diminish consumption, and so, still further, to injure the producer. It is impossible to estimate the injury to the people and the Government caused by placing artificial obstructions on the export of one of the great agricultural staples of the country. Such obstructions obviously affect not only the export but the import trade as well. The Government of India has repeatedly urged upon Native States the policy of abolishing their transit duties, but it is difficult to see with what consistency we

can do this, so long as we retain our sugar duties. They yield about £165,000 a year: this is my only excuse for not proposing their instant abolition: they will, at any rate, disappear with the abolition of the Inland Customs Line."

44. The negotiations relating to salt, with the Native States of Rajputana and Central India, which have for their object the abolition of the Customs Line, are rapidly approaching successful completion. The maintenance of the sugar duties after the arrangements connected with salt in the Native States are put into effect, will not be consistent with the engagements made with those States, and after the Customs Line, along which they are levied, has been removed their retention will be impossible. The Government of India will therefore be compelled under any circumstances to relinquish these duties very shortly, and as no practical financial advantage would be obtained by postponing the measure for a few months, it has been decided that the duties shall be at once abolished. The country will thus be relieved of these sugar duties, which have been more than once characterized as "the most discreditable relic of the dark ages of taxation that exists in India."

45. It is estimated that these Inland sugar duties would have produced in the coming year £155,000. They appear under the head of "Customs" and their abolition has led to a corresponding reduction.

46. The second of the measures of fiscal reform before mentioned, the improvement of the Customs Tariff, next calls for notice.

47. Her Majesty's Secretary of State has called the attention of the Government of India to the Customs Tariff generally, and to the duties levied on cotton goods in particular, in several despatches received during the past year.

First, in a despatch, No. 81, dated the 7th June 1877,* His Lordship pointed out that there were numerous articles in the Tariff on which the duty levied was quite insignificant, and he requested that at a convenient time the propriety of excluding from the Tariff items that will not be productive of revenue might be considered.

Next, a despatch, No. 124, dated the 23rd August 1877,† forwarded a copy of a memorial from the Council of the East India Association, and a reply thereto by Mr. Raynsford Jackson on behalf of the Associated Committees of Employers and Workmen in the cotton manufacturing districts, respecting the abolition of the duties on the importation of cotton goods and yarns into India. Lord Salisbury observed with reference to these papers:—

"Your Excellency is well aware of the great importance attached by Her Majesty's Government to the gradual reduction of these duties at the earliest period that is not inconsistent with the financial requirements of your administration."

Finally, the Secretary of State transmitted with his despatch No. 136, dated the 30th August 1877,‡ a Resolution which was adopted by the House of Commons on the 11th July 1877 without a division in the following terms:—

"That, in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit."

His Lordship expressed his concurrence with the views of this Government, as reported in the speeches of His Excellency the Viceroy and of Sir John Strachey in the Proceedings of the Legislative Council on the occasion of the Budget Statement in March last.

The despatch concluded in the following words:—

"I can only, in conclusion, express my hope that the financial prospects of your Government in the approaching year may not preclude the possibility of commencing the reform of this branch of the Indian Tariff, but if, as now seems too probable, it shall unfortunately be such as to render you unable to incur the risk of any material loss of revenue from remission of duties, there are still two measures in connexion with this reform which should not, in my opinion, be delayed beyond the present year. I mean the repeal of the duty of 5 per cent. on foreign raw cotton imported into India, and the exemption from import duty of the lower qualities of cotton manufactures, upon which the present tax is incontestably protective, not only in principle but in fact, and the value of which for revenue purposes is wholly insignificant."

48. The questions thus brought before the Government of India by Her Majesty's Secretary of State have received careful consideration. It is evident that, in the present state of the finances of India, any large measure of reduction of the Customs duties would be not only impossible, but would not be in accordance with the views of the House of Commons or of Her Majesty's Secretary of State. The Government of India is, however, of opinion that there is no reason for delaying compliance with the instructions of the Secretary of State, that something should be done towards removing from the Tariff the coarser qualities of cotton goods which are subject to competition from the Indian mills and looms and some other articles which are productive of but a small amount of revenue.

49. Although as just stated it is not at present possible to sacrifice any important part of our existing revenue, for the purposes of reforming the commercial taxation of India, the Government deems it right to place on record the principles on which its action is at the present time guided, and by which it desires to be guided in the future.

50. It is not necessary now to discuss the advantages to a country of free trade and the disadvantages of protective duties. It is sufficient to say that these have been admitted for many years by the Statesmen who, of whatever party, have guided the policy of the United Kingdom. In pursuance of the principles thus accepted, the Tariff of the United Kingdom, which, less than thirty years ago, subjected to duty more than one thousand different articles, has been brought down by various stages to some half dozen, of which the only important ones are wine and spirits, tea and tobacco. At the same time all export duties have been abolished.

51. The principles on which the Customs legislation of the United Kingdom has been based are now admitted axioms by all who recognise the theoretic advantages of free trade. They must be regarded as a part of the national policy which Great Britain has finally adopted, and which the Secretary of State for India, with the deliberate approval of the House of Commons, has required the Government of India in this country to carry out.

These principles are, as regards imports;—

(1) that no duty should exist which affords protection to native industry, and, as a corollary, that no duty should be applied to any article which can be produced at home, without an equivalent duty of excise on the home production, also, that no duty should be levied except for purely fiscal purposes;

(2) that, as far as possible, the raw materials of industry and articles contributing to production should be exempt from customs taxation;

(3) that duties should be applied only to articles which yield a revenue of sufficient importance to justify the interference with trade involved by the machinery of collection.

As regards exports;—that duties should be levied on those commodities only in which the exporting country has practically a monopoly of production.

52. These principles are of general application, but in the case of India, they possess a peculiar significance. India is a country of unbounded material resources, but her people are a poor people. Its characteristics are great power of production, but almost total absence of accumulated capital. On this account alone the prosperity of the country essentially depends on its being able to secure a large and favourable outlet for its surplus produce. But there is a special feature in the economic conditions of India which renders this a matter of yet more pressing, and even of vital importance,—this is the fact that her connection with England and the financial results of that connection, compel her to send to Europe every year about 20 millions sterling worth of her products without receiving in return any direct commercial equivalent. It is this excess of exports over imports which, in the language of the economists, is described as tribute. It is, really, the return for the foreign capital, in its broadest sense, which is invested in India, including under capital not only money, but all advantages which have to be paid for, such as the intelligence, strength, and energy, on which good administration and commercial prosperity depend. From these causes the trade of India is in an abnormal position, preventing her receiving, in the shape of imported merchandise and treasure, the full commercial benefit which otherwise would spring from her vast material resources.

53. The comparatively undeveloped condition of the trade of India may be illustrated by the following figures. The value of the imports and exports

taken together per head of the population is in the United Kingdom about £20. In British India it is about 10 shillings. The Custom revenue on the few articles now retained in the Import Tariff of the United Kingdom is about 12 shillings per head, while that of India, on all the articles of its lengthy Tariff, is about 3 pence, showing that small as is the proportion of the foreign trade of India to that of England, the proportion of customs revenue derived from it is smaller still.

54. Here then is a country which, both from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges.

Under these circumstances, what are the conditions of production and consumption in India? How far is it possible to construct a Tariff of import and export duties, which will comply with the accepted canons of taxation? And how far does the existing Tariff conform to those canons?

55. In answering these questions, it will be found that India, by the extent and favourable conditions of its territory, is capable of producing almost every article required for the use of man. If, therefore, the Import Customs Tariff be maintained, it will involve the evils of protection, unless an excise duty to counter-balance the customs duty be imposed upon almost every item which the tariff now includes. Now, as excise duties are generally costly, vexatious, and inconvenient forms of taxation, and would be in most cases impracticable in India, this of itself is a reason against the permanent retention of the existing Customs Tariff, and one which interposes a very serious difficulty in the way of constructing one that shall be free from objection. Since almost every article that is now on the Tariff, or that could be named, is either produced or is capable of being produced in India, it follows that import duties must in every case be actually or potentially protective, while, with the exception of liquors and salt, none of them are subject to an excise.

Again, the people of India are too poor to consume many luxuries. The import trade merely consists of what may be considered either the materials of industry or the necessaries of life. It will accordingly be found that nearly all the heads of customs revenue which are of any importance are derived from one or other of these descriptions of commodities, and that the revenue derived from other articles is so insignificant as neither to justify the machinery of collection nor the interference with the trade.

56. The total amount of import duties was, in 1876-77, £4,170,947, or, deducting erroneous collections, refunds, and drawbacks on re-exportation, £4,098,296; of this latter sum there was realised—

From Salt	...	...	...	£
From Liquors	...	...	...	2,491,010
				331,761
Total	...	...	...	2,822,771

On these articles there is an internal excise duty countervailing the customs duty.

Deducting the duty on these two articles, there remains £1,275,525. Deducting again from this the revenue realised from cotton goods, or £811,840, there remains £464,185, which is thus distributed:—

Copper	...	...	...	£
Iron	...	...	...	65,624
Other metals	...	...	...	17,086
Silk, raw and manufactured	...	...	...	30,020
Woollen manufactures	...	...	...	43,727
Provisions	...	...	...	38,068
Apparel	...	...	...	32,901
Hardware and cutlery	...	...	...	25,658
Spices	...	...	...	21,049
Sugar	...	...	...	18,724
Glass	...	...	...	13,886
Railway materials	...	...	...	13,244
Articles, each group of which gave less than £10,000	...	...	...	11,335
				132,853
Total	...	...	...	464,185

Many of the numerous articles in the last class yield each an insignificant revenue, and nearly the whole are, or can be, produced in India. The duties on them are thus indefensible in principle, and cannot consistently be maintained longer than financial exigencies require their retention.

57. To revert to the cotton duties, regarding which the Resolution of the House of Commons has declared that, being contrary to sound commercial principles, they ought to be abolished, the Government of India has been at some pains to ascertain how such of them as are now actually protective can be defined. The real test is the quality or fineness of the yarn of which the goods consist. At present the Indian manufacture is confined to the coarser yarns and goods made of such yarns, and it is evident that the 5 per cent. import duty does protect such yarns and goods against competition from without. It is difficult to determine exactly how far it is effective. The coarser Indian yarns and piece-goods may, by their comparative cheapness, displace, as indeed it is asserted that they have displaced, finer imported goods in the Indian market. So far as this happens, the duties are destructive of the Customs revenue. However this may be, it is generally admitted, and the Customs returns, so far as they supply information, show, that there are certain descriptions of goods, regarding which it can safely be asserted that they are of the kinds with which the Indian manufactures can compete successfully. These are unbleached T cloths under 18 reed, jeans, domestics, sheetings, and drills. The duty paid by these descriptions of piece-goods in 1876-77 was only £22,227, of which probably some portion was given back in the shape of drawbacks and refunds, as there is a considerable re-export of grey piece-goods from India. The total value of such goods re-exported in 1876-77 was £302,234. They are taken chiefly to Persia, Arabia, and the east coast of Africa. The total refunds and drawbacks in 1867-68 amounted to £12,563. It is not known how much of this was on account of the coarser goods specified above.

58. The Government of India has determined to commence by exempting these descriptions with the further condition that the goods so exempted shall not contain finer yarn than what is known as 30s, that is, yarn of which 30 hanks of 840 yards each weigh one pound. The loss of duty, calculated on the figures of 1876-77, cannot exceed £22,227, and, for the reasons above stated, will probably be less. For yarns themselves, the limit selected for exemption is for mule twist 32s and for water twist 20s. The former yielded in 1876-77 £3,400, and the latter £39, minus any refunds and drawbacks that may have been granted. The duty on long-stapled raw cotton yielded £15, and it is quite unnecessary to maintain this duty. The maximum remission of duty proposed under these heads, calculated on the figures of 1876-77, amounts to £25,681.

59. It has been urged in some quarters that instead of taking the duties off imported cotton goods or so long as they are retained, it would be right to excise the Indian manufactures. Regarding this proposal, it may be said, first, that it would be impossible to excise the product of all the hand-looms and spinning apparatus in India, and that to confine the excise duty to the large mills and looms worked by European machinery would be not only an unjust and incomplete measure, but would place an obstruction on a most legitimate and desirable development of the industry of India; secondly, that it would be impossible to tax the manufactures produced in India in Native States outside of British territory without maintaining the present Inland Customs lines, which the Government of India are strenuously endeavouring to abolish, and without establishing many more similar lines; and thirdly, that the imposition of an excise duty is inconsistent with the declared future policy of the Government of India, and of Her Majesty's Government, namely, eventually to abolish all import duties on cotton manufactures. The Government of India has, therefore, no hesitation in rejecting the proposal in question. Orders giving effect to the decisions will be found in the Notification issued with this Resolution.

60. Another class of articles is also clearly marked out for exemption. These are materials for railways. Under any circumstances, it must be a shortsighted fiscal policy to add artificially to the cost of railways, on which the development of the wealth of India is so greatly dependent; but when it is considered that, under the guarantee system, the Government of India has to

pay five per cent. on the customs duties which it imposes on railway plant not imported by itself, the inexpediency and inconsistency of retaining these duties is beyond question. Locomotives and other machinery for railways, as well as wooden sleepers, have already been freed from duty. On the rest £11,335 net duty was realised in 1876-77, and the Government of India has determined to free this head of the Tariff from duty.

61. It has also decided to relieve the Tariff of 26 other major heads, comprising a larger number of sub-heads and innumerable articles, the details of which will be found in the Notification published with this Resolution. The whole of these Tariff heads produced in 1876-77 £39,610. The most important is the head "Fruits and Vegetables," being chiefly cocoanuts, dates, and the like—articles of food of the poorer classes. These yielded a revenue of £6,126.

62. With respect to the Export Tariff, the only duties now remaining are those on rice, indigo, and shell and button lac. Although India cannot be said to possess a complete monopoly of these articles, still this condition is nearly enough complied with to justify their present retention on the Tariff. As soon as the finances will permit of it, the question of the retention of these duties may be reconsidered. They yielded in 1876-77 the following amounts:—

	£
Rice	529,739
Indigo	41,132
Lac of all sorts	33,952

63. There will now remain out of the 62 tariff numbers of Schedule A of the Indian Tariff Act, 1875, only 35 numbers, and this important reduction including the remissions of duties on the cotton goods and minor articles is effected with a loss of about £77,000.

64. Thus, these measures, designed to be the first steps towards giving effect to the policy that has been enjoined on the Government of India by Parliament and the Secretary of State, strictly comply with the conditions under which that policy was to be carried out. The estimate of the Customs revenue of 1878-79 is, after allowing for all the proposed remissions, taken at £2,480,000 or £150,000 less than the regular estimate of 1877-78. This decrease is less than what will be given up by the relief of sugar from Inland Customs duty, so that the sea customs duty remitted has no part in this decrease. The amount of sea customs duties in the coming year is smaller than in the earlier years of the series given below, by reason of the reductions made in the tariff in the year 1875 by the Government of Lord Northbrook:—

	£
1872-73, Actuals	2,654,000
1873-74 "	2,628,000
1874-75 "	2,678,000
1875-76 "	2,721,000
1876-77 "	2,483,000
1877-78, Regular Estimate	2,630,000
1878-79, Budget "	2,480,000

The Government of India, in pursuing for the future the policy that has guided it in making these remissions, will always give full consideration to the general financial position of the country and will recognise the obligation laid upon it not to attempt to hasten this important fiscal reform by additional taxation. It confidently expects that the normal growth of the revenues will place at its disposal the necessary means.

65. After the explanation that has now been given of the actual financial measures taken by the Government in the past year, and those now to be adopted, it is further necessary to refer to the plans by which the Governor General in Council hopes to give effect to the policy of enlarging the responsibilities of the Local Governments, and through them to accomplish the task

that devolves upon it, of providing as far as practicable for the protection of the country from the effects of Famine.

66. The keystone of the whole financial policy of the present Government is the enforcement to the utmost of the responsibility of every great Province of the Empire for meeting its own local wants. It has given to the Local Governments largely increased powers; it declares that they, alone, are competent to deal wisely with the details of administration; that they have advantages which the Government of India cannot possess, of seeing what their own provinces require; and that it is only by acting on these principles that the Supreme Government can obtain either good Provincial administration, or exercise that intelligent power of control which is essential to the prosperity of the Empire. A sound financial system and financial safety can only be secured by efficient administration in every great department of the State. It is by the application of these principles that the Government of India hopes to discharge the greatest of the responsibilities which now rests upon it—that of protecting the people against the terrible calamity of periodical famines.

67. During the year 1877-78 the scheme of making Provincial Governments responsible for provincial finances has been much developed, and the Government of India has received interesting reports upon the working of the scheme. Every Local Government that has expressed any opinion has reported favourably upon the result of the provincialization arrangements begun by the late Lord Mayo in 1870. It happens that during the past year nearly all of the larger provinces, except Bengal, have been more or less afflicted by drought. The first financial effect of drought and of famine relief outlay is to reduce the provincial balances and to cause large provincial expenditure. Under the pressure of famine exigencies, therefore, the provincial finance system has been more or less strained in almost every province except Bengal. From that province most favourable accounts of the results of the system have been received. The Local Government of Bengal is now financially responsible for all civil expenditure of every kind within Bengal, except only the Opium Department operations; it has full authority over, and the benefit of, all branches of the public revenue except only land revenue, salt and opium; and it provides locally for any loss that may occur on Productive Public Works such as canals and railways. The Guaranteed Railways in Bengal earn considerably more than the full guaranteed interest. And so the Imperial Treasury is relieved from all burdens on account of future increases in the cost of the civil administration, or the material improvement of Bengal, while it reserves to itself the right to a share in future increments of the provincial revenues entrusted to the Local Government. From the imperial point of view the scheme of financial provincialization is thus eminently advantageous.

68. The Hon'ble the Lieutenant-Governor's report of December last shows that from the Local Government's point of view also the scheme is not less beneficial. That report, of which a copy will be found in Appendix E to this Statement, shows that the revenues made over to Bengal increased 17 per cent. during the first half of the year 1877-78, and that, to use the Lieutenant-Governor's words, "in the majority of headings the expenditure, so far from showing any tendency to grow, is actually somewhat less than during the corresponding period of last year." Some of the increases of revenue are abnormal, and may not recur. But the general result appears to be fairly summed up in the concluding paragraph of the Lieutenant-Governor's report, which runs as follows:—

"The Lieutenant-Governor has found that the general effect of the extension of the decentralization system in respect to the facilities which it has given to provincial administration has been even more satisfactory than he anticipated. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improveable heads of revenue, which has extended to all grades of the services. District officers understand that the Provincial Government can sanction no new schemes and few new works unless it has a constantly improving revenue, and they have shewn an earnest desire to assist the Government by the adoption of every measure which their local experience suggests as likely to have a beneficial effect upon the revenues. At the same time the Local Government has, since the inauguration of the system of provincial finance in 1870-71, been in a position to carry out many works and many measures of improvement on

its own responsibility, which would, under the old system, have possibly been delayed for an indefinite period. All friction with the Imperial Government has been obviated, and much useless and unsatisfactory correspondence avoided."

69. Though the failure of the autumn crop has caused a severe strain on the provincial finances of the North-Western Provinces, where the localization of the financial responsibility has been introduced as completely as in Bengal, still it is worthy of note that, even in a year of drought and partial famine, the Imperial Treasury has in those provinces benefitted greatly from the provincialization system. The Local Government has already spent nine lakhs of rupees on relief works and in charitable relief, and it expects to spend five lakhs more before the rainy season begins. Under the old system this money would have come out of the Imperial Treasury, but the whole sum has this year been found by the Provincial Government; it has come from the provincial balances and from savings made in previous years. Not only has the Imperial Treasury been benefitted, but the Local Government and its officers have had the strongest possible interest in spending their money with careful economy and on permanently useful works; and it is certain that the North-Western Provinces' relief expenditure of 1877-78 will bequeath to the country a considerable legacy of useful canals, railway works and roads.

70. Although there is hardly any branch of the public administration, improvement in which will not help the Government to fulfil the great task which it has undertaken, it is obvious that the principal means by which the end in view will be attained is the construction of works for increasing the productiveness of the country, and improving its communications. Of all things, therefore, the most essential at the present time is this, that the best and most economical arrangements possible should be made with the least practicable delay, yet with no unwise precipitance, in covering the country with that net-work of railways, and with those works of irrigation, which the country requires.

71. The development that has been recently given to the financial responsibilities of the Local Governments, and the transfer to some of them of the entire charge arising from the larger reproductive public works constructed within their territories, having been approved by Her Majesty's Government, and otherwise being found by experience to be conducive to improved administration and public economy, the Government of India has adopted the conclusion that it should be made generally applicable as soon as circumstances permit, and the needful preliminary arrangements have been completed with the several Local Governments and Administrations.

72. This resolution renders it necessary to review the rules under which funds are supplied for the prosecution of such works, the sanction of expenditure takes place, and the general system of management, financial and administrative, is conducted; and the urgency for this is the greater now that the Government of India has declared its intention of applying the funds at its disposal, for providing protection against famine, to works to be carried out through the agency of the Local Governments.

73. Her Majesty's Government have also recently directed that certain modifications should be made in the method of recording the financial results of all such works, with a view to presenting them to Parliament in a form likely to be more readily understood, and the present time may conveniently be taken for consolidating and revising the rules that have hitherto been in force in relation to this class of works.

74. The policy which has hitherto guided the Government of India in its action has been based on the assumption, which experience has shown to be a sound one, that the gradual improvement of the income derived from the larger reproductive works, including under this head the guaranteed railways, would admit of a certain yearly additional expenditure of borrowed money for extending such undertakings without bringing on the revenues any consequent larger net charge, when the increased income had been set off against the increased interest on the borrowed capital. It was on this principle that Lord Lawrence in 1869, in his minute on railway extension, advocated the gradual but systematic construction of railways, and on it the Government has since been acting with most satisfactory results. By regulating its operations within

these prudent limits, the Government has been able to apply a sum of not less than 25½ millions to reproductive works during the last eight years, without thereby adding to the total charge of interest on account of the public debt, including under that name the guaranteed railway capital.

75. It is the intention of the Governor General in Council to follow the same general course in the future, subject to such modifications of detail as will be required by the somewhat changed system that will henceforth be adopted on making use of the agency of the Local Governments in carrying out the works. Heretofore the aggregate interest charge on the capital invested in the works had to be met from the general revenues, under the condition that the net burden should not exceed a certain sum which experience had shown could be borne without inconvenience; so in future, a similar liability will be held to attach to the provincial outlay of capital applied to these objects, otherwise than from the revenues of year. The provincial revenues will be made to bear the net charge for all interest on such capital, after deducting the net receipts from the works; and the net burden of interest thus thrown on the provincial resources year by year will not be allowed to exceed the sum which in each case experience shows that they can bear without inconvenience or undue interference with other administrative demands.

76. It will manifestly be a necessary condition of success in carrying out such a policy that the works undertaken shall in fact produce the growing income from which to meet the gradual increase of interest charge, and it therefore becomes essential to examine very strictly the character of all projects brought forward for execution, so that borrowed capital shall not, under any circumstances, be supplied for any work of which it cannot reasonably be anticipated that it will in a definite period of time produce a net income at least as great as the interest on the capital outlay upon it.

77. Further, the same limitation that it is thus necessary to apply to the grant of borrowed money to these works, must also be applied to the grant of all funds the expenditure of which does not appear as a direct charge against the revenues of the year, under which will be included the new resources lately specially created to provide a surplus from which to meet charges on account of the relief or prevention of famine.

78. The sum that is likely to be available for capital outlay on works of this class from the ordinary revenues would, under any circumstances, be small, and the inconvenience of distinguishing in the accounts between outlay from ordinary revenue, and that met from other sources, would be great. The justification for granting, for productive works, funds from the surplus revenues which might otherwise be applied to the extinction of debt, is, that so far as it prevents an increase of debt, it will virtually be equivalent to a corresponding discharge of debt; a condition however that cannot be fulfilled unless the works are properly remunerative. In all cases then the interest on the whole capital, from whatever sources it is obtained, must be secured generally by the provincial revenues, and specially in each case by the ascertained profitable character of the work, so far as a careful examination can serve to test it.

79. It will be seen that the general policy thus explained necessarily starts with the acceptance, for a limited period, of a dead weight of interest charge during the time when the income of the works is not fully developed. This charge may properly be met from the provincial revenues at the disposal of the Local Governments for carrying out works of internal improvement; and Her Majesty's Government has recognized the propriety of thus applying the local resources, subject to the general obligation that rests on Local Governments to see that the essential wants of the provinces under their administration are provided for in the manner that shall on the whole be most conducive to their well-being.

80. The reasons that support this view will likewise justify the Government of India in accepting, in proof of the financial sufficiency of the estimated income of any proposed work, during what may be termed the unremunerative period of its operation, a calculation which should include any well established saving of outlay that would follow upon the execution of the work,

such as the reduction of the cost of maintenance of a road which would be diminished in consequence of the opening of a line of railway.

81. So also in the case of any work undertaken avowedly with the intention of its being wholly or in part paid for by any special rate or cess imposed, outside of all general rates or taxes, on those likely to benefit by the work, the proceeds of any such special rate would be properly included with any ordinary receipts due to specific payments for the actual use of the work as income in the estimate of financial return.

82. In these cases, and possibly in others, special considerations will present themselves, on which the Government of India will have to form a judgment as they arise, but the general principles that have now been laid down will indicate the spirit in which any such proposals will hereafter be dealt with.

83. Within the limits thus marked out, the Government of India will endeavour to meet the reasonable requirements of the Local Governments for funds, in addition to those available for expenditure from the ordinary revenues, to carry out works of material improvement, especially such as will have for their more immediate effect the protection of the country against the effects of famine, whether by supplying improved means of communication, or of irrigation, or otherwise. The power of the Government of India to do this, however, will be necessarily restricted by the amount that it can spare from the surplus revenues, or raise by loan without unduly forcing the money market, or coming under inconvenient liabilities. Neither can it consistently with the instructions of Her Majesty's Government enlarge the borrowed grants beyond the sums that can be raised in India.

84. It will be the wish of the Governor General in Council to comply as far as possible with the wishes of the Local Governments in carrying out the policy thus explained, subject of course to any instructions of a general or special character that may be given by the Secretary of State, or that may be found otherwise necessary to secure financial regularity or administrative convenience.

85. Under orders of the Secretary of State, works of the class now under consideration will henceforth be designated as Productive Public Works, and the expressions Extraordinary Works and Grants will cease to be employed. The whole of the rules now in force as to the preparation of designs and estimates, and the sanction of works hitherto called Extraordinary, and as to the grants of funds to carry out such works and the manner of rendering the accounts, will however continue to be applicable to all Productive Public Works, already constructed or hereafter undertaken.

86. As a rule, all Productive Works, which will for the most part consist of Works of Irrigation or Navigation and Railways (excluding however the Guaranteed Railways, which will continue to be managed as heretofore), within the territories of the several Local Governments and Administrations, will be carried out under their direct orders and financial management, subject only to a general control by the Government of India, and in the manner described in the detailed rules that will be issued hereafter. The earliest possible effect will be given to this arrangement.

87. His Excellency the Viceroy, when addressing the Legislative Council on the introduction of the new measures of taxation, thus stated the intentions of the Government in relation to the execution of Protective Public Works:—

“For the attainment of this object, the material appliances we intend to promote, by means of additional revenue, are cheap railroads and extended irrigation works. We are conscious of the reproach we should justly incur if, after such a declaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort. We, therefore, propose to entrust, in the first instance, to the Local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means whereby they may from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But Provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot

doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the special duty of the Public Works Department of this Government to keep these objects constantly in view of the Local Governments, and to assist them, no less constantly, in their endeavours to give a rational preference to really useful and remunerative works, over those more captivating, but less compensating, subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure."

88. In amplification of these views, His Excellency has subsequently recorded a Minute, in which are laid down the principles that will henceforth guide the Financial and Public Works Departments in dealing with projects for Public Works designed to improve the internal communications of the country or to increase the means of irrigation, by which works protection from the consequences of famine can best be secured. The Minute of His Excellency is appended to this Resolution (Appendix F).

ORDERED, that this Resolution, with the annexed Statement and Appendices A to G, be published in a *Gazette of India Extraordinary*, and that copy thereof be forwarded to Her Majesty's Secretary of State for India; and also for information and guidance

to each Department of the Government of India;

to each Local Government and Administration;

to the Comptroller General; and to each Accountant General and Deputy Accountant General in independent charge.

By order of His Excellency the Viceroy and Governor General in Council,

PORT WILLIAM;
FINANCIAL DEPARTMENT,
March 18th, 1878.

R. B. CHAPMAN,
Secretary to the Government of India.

Annexures to this Resolution.

1. Statement in explanation of the Estimates with eight Abstracts of the Estimates.
2. *Appendix A.*—Extract from speech by the Hon'ble Sir John Strachey in the Legislative Council on the 9th February 1878.
3. *Appendix B.*—Despatch from Secretary of State, No. 81, dated 7th June 1877.
4. *Appendix C.*—Despatch from the Secretary of State, No. 124, dated 23rd August 1877.
5. *Appendix D.*—Despatch from the Secretary of State, No. 136, dated 30th August 1877.
6. *Appendix E.*—Report by the Government of Bengal on its Provincial Finances, No. 4192, dated 14th December 1877.
7. *Appendix F.*—Minute by His Excellency the Viceroy, dated 12th March 1878.
8. *Appendix G.*—Financial and Commercial Statistics.

STATEMENT IN EXPLANATION OF THE ACCOUNTS OF BRITISH INDIA FOR THE YEAR 1876-77, THE LATEST ESTIMATES FOR THE YEAR 1877-78, AND THE FIRST ESTIMATES FOR THE YEAR 1878-79.

THE Accounts of the Public Revenue and Expenditure and Receipts Preliminary and Disbursements of British India, in 1876-77, are herewith presented, together with the Regular Estimates based upon the latest information in the possession of the Government, of the Revenue and Expenditure and Receipts and Disbursements of the current year 1877-78, and the Budget Estimates of the Revenue and Expenditure and Receipts and Disbursements of 1878-79.

FORMS OF THE ACCOUNTS AND ESTIMATES.

For reasons given by the Hon'ble Sir John Strachey in the Financial Forms of the Statement dated 15th March 1877, the Abstracts then published were compiled in rupees. In accordance with instructions received from Her Majesty's Secretary of State for India, some important changes have been introduced into the forms now adopted, and other modifications have been made which call for explanation.

The system of exhibiting the amounts in conventional pounds sterling of ten Rupees has been reverted to and, except where the context, or some specific assertion indicates the contrary, the same conventional notation is employed throughout this Statement and its Appendix.

Two new adjusting Heads of Account, *Balances of the Local Governments decreased* and *Balances of the Local Governments increased*, were introduced last year, in order to provide for the consolidation of the Accounts of the Provincial Governments with those of the Imperial Government without disturbance of the independence of the Provincial Finances. The revenues actually collected, and the expenditure actually incurred, are recorded in the Public Accounts, just as they would be recorded if there were no internal or domestic contracts between the Supreme Government and the Local Governments; but, if the revenue of a Local Government exceeds its expenditure, the excess is paid to it from the Imperial Treasury; if, on the contrary, its expenditure exceeds its revenue, the Local Government must make good the deficiency to the Imperial Treasury. By the particular terminology originally used for the new adjusting Heads, it was intended to emphasise and stereotype the fundamental rule that the Local Governments shall so administer their affairs as never to exhaust the balances at their credit with the Imperial Government. Now, however, it is thought better to adopt the fuller titles *Adjusting receipts from Provincial Governments (Provincial Deficits)* and *Adjusting payments to Provincial Governments (Provincial Surpluses)*.

Preliminary.

UNIFICATION OF
THE ACCOUNTS BY
RE-INCORPORATION
OF SEPARATE LOCAL
TRANSACTIONS
AFFECTING WHOLE
PROVINCES.

Besides the resources provided from the General or Imperial Revenues, the Local Governments have, more or less absolutely at their disposal for provincial uses, considerable sums of money provided otherwise—as, for example, the revenues from Ferries, Tolls, Cattle Pounds, the Nuddea and Calcutta Canals, Local Rates and Cesses, and, in the Central Provinces, the Pandhary tax inherited from the Mahratta Government. When the system of Provincial Service contracts was initiated in 1871-72, it was thought that it would be convenient to include this separate Revenue and Expenditure in the Provincial Accounts and Estimates; but, as this amalgamation was found to obscure comparisons between the new and the old systems, it was postponed. The existence of the two Accounts side by side has, however, produced difficulty and confusion, for it has never been found possible to separate them perfectly; and, meanwhile, an important part of the public Revenue and Expenditure has been excluded from the General Accounts of the Empire. The Provincial Service system has now passed from the experimental stage, and, owing to its successive developments and to the progress of other events, it would now be as difficult as it would be useless to institute detailed comparisons between it and the system which it has superseded. Altogether, the Government of India consider that the best solution of present difficulties will be to adopt now the policy of the complete unification of the Public Accounts: there seems in short no sufficient reason why the Revenue and Expenditure of the country, and the transactions of the Local Governments, should be divided into two categories differing from each other in no essential characteristics. The Government of India has, therefore, determined that, from the beginning of 1878-79, the separate Revenue and Expenditure of the Provincial Governments shall be incorporated in the General Estimates and Accounts of the Revenue and Expenditure of the country, which will, thenceforth, show the Whole Public Revenue and Expenditure of British India. It must be clearly understood that the Government of India does not intend, by thus incorporating these transactions in the General Accounts, to prescribe, or authorise, any change of practice in respect to them; and, in particular, that, to whatever extent the application of any of these funds is governed by law, such law will continue to be exactly as binding as at present.

NO CHANGE IN
APPROPRIATION OF
THESE FUNDS.

REMAINING LOCAL
FUNDS.

The receipts and disbursements of those Local Funds which are appropriated to specially defined purposes, or are quasi-private property, and are not, at any stage, under the direct control of the Local Governments, and do not affect whole Provinces, will still be excluded from the General Estimates and Accounts, and shown in subsidiary Statements; but, excepting the Port Funds, their amount will be unimportant.

"PROVINCIAL
CONTRIBUTIONS"
DISAPPEARS.

NEW HEADS OF
PROVINCIAL RATES.

One effect of this change will be the disappearance of the Head of *Provincial Contributions*, which was required only for the adjustment of transactions between the two separate purses of the Local Governments. On the other hand, two new Heads of *Provincial Rates* must be opened, one on each side of the Account, to show, on the Revenue side, the whole of the Provincial Rates now incorporated and, on the Expenditure side, the cost of their collection. The rest of the expenditure of the Local Governments, whether met from the Provincial Rates, or from assignments of the general or Imperial Revenues, will be distributed under the existing Heads of Account.

TRANSACTIONS
WITH GUARANTEED
COMPANIES TO BE
SHOWN GROSS.

Hitherto the guaranteed interest paid to Railway and other Companies has been shown net, after deduction of the net traffic receipts: henceforth, the whole Net Traffic Receipts received from the Companies, including all the gain by exchange whether upon capital or revenue account, will be shown, in one line, as revenue, and the gross payments of interest and surplus profits to the Companies, together with the cost of land and of Government supervision, will appear, in another line, as expenditure.

IRRIGATION WORK-
ING EXPENSES.

A new Head has been introduced to show separately the working expenses and maintenance charges of *Irrigation Works*, which charges have hitherto been incorporated under *Public Works Ordinary*. The growing importance of these works demands this separation. From this Head and, henceforth, from

the Head of *State Railway Expenditure* will be excluded all capital expenditure: the object being to afford the means of a comparison between the Revenue and the Working Expenses of these Works. Such capital expenditure as may not, under Rule, be transferred to the Head *Productive Public Works* will be recorded under *Public Works Ordinary*.

Under instructions from the Secretary of State, the Heading *Productive Public Works* has been substituted for *Public Works Extraordinary*. The change is significant of a more rigid adherence to the sound policy of excluding nothing from the Total Expenditure upon a comparison of which with the Revenue the surplus or deficit of each year is ascertained, excepting expenditure which may confidently be expected to produce a direct net return at least equal to interest upon it at the current rate.

A fresh Abstract Statement No. II is appended in the form in which the Secretary of State has resolved, for the future, to present the Accounts of the Revenue and Expenditure of British India to Parliament. The design of this change of form is that the transactions relating to the investment of capital by the State in works of material improvement, and the financial consequences of such investments, may, as far as possible, be distinguished, upon the face of the balance-sheet of the country, from the rest of the transactions of the State.

The chief differences between the Abstracts Nos. I and II will be that, in Abstract No. II, (1) the interest on that part of the public debt which may be regarded as having been incurred for the construction of *Productive Public Works* and, as soon as the necessary enquiries are completed, that portion of the Land-Revenue which is believed to be due to the Irrigation Works of which the cost is included in the Capital Expenditure thus distinguished, will be shown separately; and (2) the Account will be broken up into two subdivisions, the first intended to show the results of all the transactions that are not connected with State investments in *Productive Public Works*, and the second those that are dependent on such investments. The Total Revenue and Expenditure and the Surplus or Deficit will be the same in both Abstracts; but the division, in the new Abstract, of the Revenue and Expenditure into two categories will, when it is completely effected, enable a judgment to be formed of the general financial results of the State investments in *Public Works*, a subject on which much doubt has been expressed, and on which the older form of Abstract did not throw full light. The new form cannot, however, be prepared with sufficient completeness to answer its purpose fully until the Government of India is in a position, which it is not at present, to distinguish the Land Revenue due to the Capital Expenditure of the State on Irrigation. For this reason, the present Statement does not contain detailed remarks upon the results shown in the new Abstract No. II.

The importance and interest of the separate Provincial Finances call now for their separate exhibition and illustration. A new Abstract Statement No. III is, accordingly, annexed to show the Accounts and Estimates of the whole Revenue and Expenditure for which the Provincial Governments have accepted separate responsibilities, with the resulting surplus or deficit accruing to these Governments. The entries in this Abstract correspond generally with the entries in the General Abstracts Nos. I and II; but there are some important distinctions. On the Revenue side is shown the Allotment placed at the credit of the Local Governments for Provincial Services in addition to the revenues specifically assigned to them: no corresponding entry is required, or would be admissible, in the General Accounts. On the Expenditure side are shown, *first*, the portion of the Interest on the Funded and Unfunded Debt which is made good by Provincial Governments for the capital invested in Provincial *Productive Public Works*; *secondly*, the value of the stationery and stamps supplied to the several Provinces from the Central Stores; and *thirdly*, the amount contributed to the Imperial Treasury from the Provincial Rates and Taxes by way of insurance against Famines. In the general Imperial Accounts all these charges are either deducted from the Provincial surplus which would otherwise be payable to the Provincial Governments, or, as the case may be, added to the deficit which must be made good by the Provincial Governments.

ACCOUNTS, 1876-77.

Accounts. The Public Revenue and Expenditure and Receipts and Disbursements actually recorded in the Accounts of 1876-77 may be thus compared with the Accounts, 1876-77. Regular Estimates:

COMPARED WITH REGULAR ESTI- MATES.				
	Regular Estimates.	Accounts.	Better.	Worse.
	£	£	£	£
Opening Balances	17,872,400	17,872,393	...	7
Revenue	55,796,900	56,022,277	225,377	...
Other Receipts	57,145,400	61,001,349	6,855,949	...
Expenditure	61,875,200	62,014,339	...	139,139
Other Disbursements	56,251,700	60,417,015	...	4,165,315
Closing Balances	12,687,800	15,461,665	2,776,865	...
Deficit of Revenue compared with whole Ex- penditure	6,078,300	5,992,062	86,238	...
Less invested in Productive Public Works	3,800,000	3,809,284	...	9,284
Remaining Deficit	2,278,300	2,182,778	95,522	...
Deficit of Revenue compared with Expenditure Excess of Other Receipts compared with Other Disbursements	6,078,300 893,700	5,992,062 3,584,334	86,238 2,690,634	
Reduction of Balances in the Public Treasuries	5,184,600	2,407,728	2,776,872	...

It thus appears that the whole Expenditure recorded in the Accounts of 1876-77, including Famine and Productive Public Works, exceeded the recorded Revenue by £5,992,062, being £86,238 less than was expected in March last; the expenditure on Productive Public Works was more by £9,284 than was then estimated; so that the net result of the rest of the Accounts was better than the Regular Estimates by £95,522. This result was attained notwithstanding that the loss of revenue and the expenditure attributed to the Famine brought to account in 1876-77 exceeded the estimates by a net amount which cannot be calculated at less than £350,000. This excess is nominal, and requires no explanation, because the distribution of the financial effects of the Famine in Southern India between the Accounts of that year and those of this year is a detail of no importance. The excess net charge for the Famine was counterbalanced by the postponement to 1877-78 of some heavy payments due at Home to Her Majesty's Government on account of Her Majesty's British Forces serving, or having served in India. There are many other variations in the Accounts from the Regular Estimates of Revenue and Expenditure: but none of them are of sufficient interest to require further notice.

The principal cause of the improvement (£2,690,634) in the Surplus of "Other Receipts," that is to say, in the Debt Account, which contributed most of the increase of £2,776,865 in the Closing Balance in the Public Treasuries, is that £1,000,000 was borrowed in England in the month of March 1877 instead of, as had been intended, later in the calendar year 1877. The other variations, though aggregating a large sum, are none of them of prominent importance; but the following may be mentioned:—

The Maharaja Sindhiá paid in advance, on account of His Highness's Railway Loan, £56,000; certain loans amounting to £140,000 (chiefly in the Bombay Presidency) were not taken so soon as was expected; the Guaranteed Railway Companies supplied themselves to the amount of £244,000 with stores from their Capital reserve instead of, as had been estimated, by new disbursements of cash; bills and assay certificates remained over for discharge in 1877-78 to the amount of £382,000; the deficit of Local Revenues was smaller than the Estimate by £151,800.

In the following Table the Accounts of 1876-77 are similarly compared with the Budget Estimates for that year:

	Accounts, 1876-77, COMPARED WITH ORIGINAL ESTIMATES.			
	Budget Estimates.	Accounts.	Better.	Worse.
	£	£	£	£
Opening Balance	16,990,800	17,872,393	881,593	...
Revenue	55,163,200	56,022,277	859,077	...
Other Receipts	59,055,400	61,001,349	1,945,949	...
Expenditure	58,778,200	62,014,339	...	3,236,139
Other Disbursements	57,202,700	60,417,015	...	3,214,315
Closing Balance	15,228,500	15,461,665	236,165	...
Deficit of Revenue compared with Expenditure	3,615,000	5,992,062	...	2,377,062
Less invested in Productive Public Works	3,759,000	3,809,284	...	50,284
Remaining Deficit	(Surplus) 144,000	2,182,778	...	2,326,778
Deficit of Revenue compared with Expenditure	3,615,000	5,992,062	...	2,377,062
Excess of Other Receipts compared with Other Disbursements	1,852,700	3,584,334	1,731,634	...
Reduction of Balances in the Public Treasuries	1,762,300	2,407,728	...	645,428

The outturn of the Revenue compared with the Expenditure was worse than the Budget Estimates, altogether, by £2,326,778, and, if the expenditure on Productive Public Works be included, then by £2,377,062.

The cause of this failure was the Famine, which was not foreseen when the Estimates were prepared: the Accounts show a worse result by, probably, £3,450,000 than they would have shown if there had been no Famine: thus, apart from that calamity, there was an improvement in the whole Account of £1,072,938, which is more than accounted for by the improved earnings of the Guaranteed Railways (£1,149,000), of which some part no doubt was due to the increase of traffic arising from the Famine relief operations.

The Expenditure having thus, owing to the Famine, exceeded the Revenue, it was necessary to supply ways and means for the service of the year otherwise. Fortunately, the opening balance in the Public Treasuries was larger than was estimated by £881,593, of which £645,428 was absorbed in supplying the deficit of Revenue. The remaining £1,731,634 was obtained under the Debt Heads. The excess amount raised by Public Loans was £1,772,145, so that, but for the Famine and the consequent necessity for increased Loans, the net result of the transactions on the Debt Account would have differed from the Budget Estimates by only £40,511. If, therefore, the effects of the unforeseen Famine be eliminated, it will be found that the Accounts correspond satisfactorily with the Estimates made two years ago; the only exception being the great improvement in the Guaranteed Railway Earnings, which was not anticipated.

The transactions for which the Local Governments had accepted defined separate responsibilities resulted, in 1876-77, in a small surplus, to them, of £5,842.

Of the sum of £3,809,284 recorded as Expenditure on Productive Public Works, £943,423 was spent on Irrigation and Navigation Works, and £2,865,861

Accounts,
1876-77.

on railways. The principal Irrigation Works and Railways under construction were as follows:—

CANALS.		Cost in the year.	Cost to the end of the year.	CANALS.		Cost in the year.	Cost to the end of the year.
		£	£			£	£
Orissa	...	73,000	1,728,000	Lower Ganges	...	197,000	1,070,000
Midnapore	...	39,000	683,000	Western Jumna	...	51,000	484,000
Soane	...	218,000	1,737,000	Baro Doab	...	24,000	1,526,000
Ganges	...	97,000	2,851,000	Sirhind	...	205,000	860,000*
Agra	...	42,000	753,000	Godavery Works	...	26,000	761,000
RAILWAYS.		£	£	RAILWAYS.		£	£
Punjab Northern	...	340,000	2,409,000	Neemuch	...	151,000	735,000
Indus Valley	...	968,000	5,699,000	Sindhia	...	172,000	247,000
Northern Bengal	...	378,000	1,130,000	Holkar	...	146,000	1,208,000
Firhut	...	156,000	413,000	Wardha Valley	...	75,000	455,000
Rajputana	...	157,000	2,616,000	Chhattisgarh	...	8,000	17,000
Western Rajputana	...	11,000	77,000				

The expenditure on the realignment of the Western Jumna Canal (£51,000) is necessary for sanitary reasons and to remove serious defects of original construction, but will not add materially to the Revenue; and, as explained by Sir John Strachey last year, it cannot be predicated concerning the Indus Valley and Punjab Northern Lines that they will yield a direct revenue sufficient to cover the interest on their cost. Strictly speaking, therefore, £1,308,000, the outlay on these works, should rather have been added to the deficit on the ordinary account, than included in the Productive Expenditure of the year.

The Accounts of the three last years 1874-77 record an expenditure of £12,329,484 on Productive Public Works, being only £798,162 less than the net sum borrowed (£13,127,646), and only £194,636 less than the aggregate net deficit (£12,524,120) of revenue during the three years as recorded in the Accounts. It must, however, be remembered that, of the expenditure thus recorded under the Head of *Productive Public Works*, £3,873,000 spent on the Indus Valley and Punjab Northern State Railways and on the realignment of the Western Jumna Canal cannot be expected to be fully reproductive.

Thus, if only the expenditure on truly Productive Public Works during the three years be deducted from the rest, there would remain a deficit of £4,068,285. As explained by the Hon'ble Sir John Strachey last year, it is necessary to make other adjustments before the true financial indications of the Public Accounts can be appreciated. If these adjustments were made and no expenditure were excluded excepting such as may be expected, with some confidence, to be reproductive, the true deficit of the three years would amount to about £5,878,000.* On the other hand, an expenditure of £4,891,845 is recorded in the Accounts of this period for Famine Relief, and, if count be taken of loss of revenue and of expenditure due to the Famine but recorded under other Service Heads, the Accounts of the three years must be the worse for the Famine by perhaps net 6 millions sterling. Upon the whole, considering the financial inconvenience of the unprecedentedly rapid divergence of the values of gold and silver during this period, the general result does not appear to be unfavourable. The true deficit of the three years does not, probably, exceed the cost of Famine recorded in the Accounts of this period; and, though there may be good reasons for excluding from the Head *Productive Public Works* the £3,873,000 spent on the realignment of the Western Jumna Canal and on the Frontier State Railways, yet that large expenditure need hardly be accepted, without reserve, as an ordinary incident of the administration.

Deficit as shown in the text	£
Credited from the Bank Balances of the Military Funds	4,068,285
Gained by borrowing at Home instead of supplying the Home Treasury by remittances	1,059,075
	750,736
	5,878,096

* Besides £517,000 paid by Native States.

REGULAR ESTIMATES, 1877-78.

The Regular Estimates of the Public Revenues and Expenditure and Regular Estimates Receipts and Disbursements during 1877-78 may be thus compared with the Budget Estimates:—

	Budget Estimates.	Regular Estimates.	Better.	Worse.	REGULAR ESTIMATES COMPARED WITH BUDGET ESTIMATES.
	£	£	£	£	
Opening balance	12,687,800	15,464,665	2,776,865		
Revenue	56,310,900	58,682,000	2,371,100		
Other Receipts	56,588,200	71,216,000	14,627,800		
Expenditure	60,560,600	66,990,000		6,429,400	
Other Disbursements	51,515,100	62,372,665		10,857,565	
Closing Balance	13,511,200	16,000,000	2,488,800		
Deficit of Revenue compared with whole Expenditure	4,249,700	8,308,000		4,058,300	
Less invested in Productive Public Works	3,628,000	4,877,000		1,249,000	
Remaining deficit	621,700	3,431,000		2,809,300	
Deficit of Revenue compared with whole Expenditure	4,249,700	8,308,000		4,058,300	
Excess of Other Receipts compared with Other Disbursements	5,073,100	8,843,335	3,770,235		
Increase of Balances in the Public Treasuries	823,400	535,335		288,065	

The improvement of the opening balance has been already explained in the review of the Accounts of 1876-77.

When the Estimates of the current year were prepared a year ago, the Gross Deficit of Revenue, as compared with the whole recorded expenditure, was expected to be £4,249,700, which would be reduced to £621,700 if the expenditure on Productive Public Works were excluded. The Gross Deficit is now estimated at £8,308,000 and the Deficit on the Ordinary Account at £3,431,000, being in excess of the Original Estimates by £4,058,300 and £2,809,300 respectively.

As last year, so, again, this year, this disappointment is to be attributed entirely to the Famine. In March last year, the Government of India ventured to hope that the Famine in Southern India was drawing to a close; and the Estimates were framed in the expectation of the return of prosperity as soon as the South-West Monsoon should come: but the Monsoon did not come till after much delay, and indeed, in some parts of India, it scarcely came at all. Consequently, the sufferings of the people and the drain upon the public treasuries not only continued, but assumed proportions which were, at one time, gravely alarming. In the Bombay Presidency, although the rain fell irregularly, much loss of crop occurred, and men's minds remained for a long time in uncertainty and apprehension, yet the relief expenditure was kept within bounds, so that the present estimate of the cost of the Famine in that Presidency is less than the estimate of last year: the Government of Bombay and its officers are to be congratulated upon the efficiency and economy with which the disaster was met there. In Madras, the gross cost of the Famine, after setting off only the price recovered for the grain provided by the Government of Madras, is now estimated at £8,687,000 in all, being much more than double the amount estimated a year ago. The Government cannot hope now that operations will altogether cease in the Madras Presidency until the next South-West Monsoon shall set in favourably. The Famine has been, in like manner, prolonged and intensified in Mysore also.

Moreover, the result of the want of rain in Upper India was that, throughout the North-Western Provinces and Oudh and a great part of the Punjab, as well as in the Native States of Rajputana and Central India, the autumn (kharif) crops upon which multitudes depend for food, almost wholly failed, and there ensued great distress which is not yet, by any means, at an end. At one time there was imminent apprehension that the spring (rabi) crops must also be wanting throughout vast regions, in which case an appalling calamity must have followed. Happily, timely and abundant rain removed these gloomy forebodings, an unusually large breadth of land was sown with spring crops, and

Regular Estimates, 1877-78. there is now good reason to hope for a fairly abundant spring harvest in Northern India. The Lower Provinces of Bengal, the Central Provinces, and Burmah have, throughout, been prosperous, obtaining from the necessities of their neighbours great prices for abundant crops.

COST OF FAMINE IN 1877-78. The general effect of the Famine upon the finances of 1877-78 may be traced in the Abstract Statements, in the entries opposite to *I Land Revenue* and *Famine Relief*. An average year's land revenue is now about £21,400,000; the land revenue of the current year is expected to be only £20,103,000: a loss of not less than £1,300,000 may be set down to the Famine here. The estimated expenditure on Famine Relief is £5,234,000: this includes, as will be presently explained, the greater part of the excess outlay upon the Public Establishments generally: it does not include £200,000, the estimated addition to the cost of the *Army* in 1877-78 on account of the Famine; or £102,900 granted to the Governments of Madras and Bombay as opening balances at their credit on Provincial Account. There are also losses of *Excise* and *Customs* and of some other Revenues: but these are, perhaps, more than balanced by the excess net traffic earnings of the *Guaranteed Railways*. Upon the whole, the financial results of the Famine which will be recorded in the Accounts of 1877-78 may now be set down at net 6½ millions sterling, being upwards of 4¼ millions more than the estimate of March 1877.

TOTAL ESTIMATED COST OF FAMINE. The total net cost of the Famine then estimated was—

In 1876-77	...	...	...	£ 3,100,000
In 1877-78	...	...	...	2,150,000

The present Estimates are—

In 1876-77	...	...	...	£ 3,450,000
In 1877-78	...	...	...	6,500,000
TOTAL	...	...	...	9,950,000

In 1878-79, the arrears of land revenue recovered may be expected to exceed the Famine expenditure. The whole net cost of the Famine in Southern India may therefore be now estimated approximately at 9½ millions sterling, of which, roughly £1,300,000 net, may be attributed to the Bombay Presidency, and £8,450,000 to the Madras Presidency. It is necessary, however, to remember that it is never possible to give a perfectly accurate account of the total net cost of a Famine: the bulk, indeed, of the direct relief expenditure and of the direct loss of revenue can be readily ascertained; but a large margin of indirect loss and gain of revenue on the one hand, and of indirect excess expenditure, on the other, must, to the last, be matter for estimate rather than account.

INDIRECT OUTLAY. Besides the actual cost of the Famine to British India, it has been necessary for the Government of India to lend £500,000 to Mysore and £500,000 to His Highness the Mahārājā Sindhiā, making £1,000,000 in all. A large sum has also been expended on additions to the rolling-stock of the State Railways and on the construction of Railways which would not otherwise have been constructed: for instance, the Dhond and Manmar Line alone is estimated to cost £758,000 in the two years 1877-78 and 1878-79. Perhaps two-thirds of the £1,249,000 spent on Productive Public Works in excess of the Grant for the year is due to the Famine.

COMPARISON OF REGULAR WITH BUDGET ESTIMATES, 1877-78. To revert, now, to the comparison of the Regular Estimates with the Budget Estimates of the year 1877-78, it will be observed that the excess deficit on the ordinary account (£2,809,300) is less than the excess cost of the Famine (net £4,350,000) by £1,540,700; in other words, that, if the Famine had not cost more than was expected a year ago, instead of a deficit of £3,431,000, the result of the year would have been a surplus on the ordinary account of £919,000. If the whole £6,500,000 net estimated cost of the Famine recorded in the Regular Estimates of 1877-78, be eliminated, then the surplus upon the ordinary account would be £3,069,000; and, assuming that £800,000 of the excess expenditure on Productive Public Works is due to the Famine,

the Whole Expenditure, including Productive Works, would exceed the Regular revenue recorded during the year by only £1,008,000. The adjustments necessary to bring out the true financial condition of the year would have reduced the surplus on the ordinary account by £1,113,000; and once again it is necessary to remember that, of the total entry against Productive Public Works, £89,000 spent upon the Western Jumna realignment, and £1,659,000 on the Frontier Railways should rather be recorded as ordinary than extraordinary expenditure.* Nor must it be forgotten that some of the first-fruits of the recent financial measures are being reaped this year. The Governments of Bengal and the North-Western Provinces are contributing to the Imperial Exchequer, as the result of those measures, £279,200, as follows:—

			£
Bengal	...	...	200,000
North-Western Provinces	...	...	289,500
Total	...	...	489,500
Less net profits on Canals and Railways—			£
Bengal	...	...	5,900
North-Western Provinces	...	...	204,400
			210,300
Net	...	...	279,200

And the following retrenchments have been secured:—

			£
Bengal	...	...	59,000
North-Western Provinces and Oudh	...	...	42,700
Punjab	...	...	2,400
Central Provinces	...	...	9,000
Bombay	...	...	56,700
			189,800

The following are the detailed explanations of the differences between the Original and Present Estimates:—

REVENUE.

I, Land Revenue.—Less £837,800.

The chief defaulter is *Madras*, which is responsible for £656,600; *Bombay*, on the other hand, hopes to yield £129,200 more than estimated: thus the two Southern Presidencies together are expected to give £527,400 less than estimated. As a consequence of the drought in Northern India, the Punjab falls short by £25,700, and the North-Western Provinces and Oudh by £347,500. Other differences are unimportant.

III and 5, Forests.—Revenue more £49,800; Expenditure more £31,700; Net Revenue better £18,100; Net Revenue £179,000. The net increase is in *Burmah* £13,000, including the net price (£8,300) of some teak supplied to the Admiralty in England.

IV and 6, Excise.—Revenue less £59,700; Expenditure less £7,100; Net Revenue less £52,600; Net Revenue £2,402,000. There were net improvements as follows:—*Assam*

* A more correct estimate of the real financial position in 1877-78 may, perhaps, be formed by making the following adjustments:—

	Compared with Whole Expenditure.	Compared with Expenditure exclusive of investments in Productive Public Works.
	£	£
Deficit of recorded Revenue according to the Accounts	8,308,000	3,431,000
Add credited from extinct Military Funds	297,000	297,000
Add credited from borrowing in England instead of remitting	815,000	815,000
Total	9,420,000	4,543,000
Transfer from Productive Public Works, expenditure not fully reproductive	1,748,000	1,748,000
Total	11,168,000	6,291,000
Deduct net cost of Famine, less the estimated annual average of £1,500,000	5,000,000	5,000,000
Remaining Deficit	6,168,000	1,291,000

Regular Estimates, 1877-78. £10,000, Bengal £47,000, Bombay £34,000 (of which £15,000 is nominal, there having been an error of classification in the original Grant), the Central Provinces £10,000, and the Punjab £3,000; and deficits as follows:—North-Western Provinces and Oudh £22,000, and Madras £128,000.

Thus, the Famine in Southern India and the Drought in Upper India caused a net loss of *Excise* revenue compared with the Estimates (which were normal Estimates) of £131,000. This loss was compensated, to the extent of £80,000, by favourable returns in other Provinces; notably in Bengal, where, the Board of Revenue remarks, "the localisation of the Excise Revenue has instilled energy into the administration" of the department.

ASSESSED TAXES. *V* and 7, *Assessed Taxes*.—The entries here (net £84,000) are for the License Tax in the North-Western Provinces, the only Province in which this tax was in operation in 1877-78.

PROVINCIAL RATES AND PROVINCIAL CONTRIBUTIONS. *VI, Provincial Rates, and XXVII, Provincial Contributions*.—It was estimated that the Provincial Governments would contribute £415,100 to the Imperial Treasury from their own independent resources, the main tributaries being Bengal (£281,700), almost wholly for interest on the capital invested in the Provincial Canals and Railways, and the North-Western Provinces (£100,000), on the same account. In the Budget Estimates these contributions were placed under the head "*XXVII, Provincial Contributions*."

NEW RATES. To enable these Governments to bear their new burdens, the Government of Bengal was authorised to impose a Public Works cess (*Bengal Provincial Public Works Act (II), 1877*), and, by Act VII of 1877, the Lieutenant-Governor of the North-Western Provinces was empowered to apply, at his discretion, in payment of charges incurred on account of Canals and Railways declared to be works of general provincial utility, any sum not exceeding one-tenth of the rates levied under the North-Western Provinces Local Rates Act, 1871: the sum actually so applied is expected to be only £28,000. Further, by the North-Western Provinces License Act (*VIII*), 1877, the Government of the North-Western Provinces was empowered to levy a license tax on trades and dealings, the results of which in 1877-78 are shown, as has been explained, under the preceding Head, "*V Assessed Taxes*."

AND TAXES. The proceeds of the Bengal Public Works Cess Act, 1877, (£185,000) and the North-Western Provinces Amended Local Rates Act, 1877, (£28,000) are shown in the Regular Estimates for 1877-78 under the Head "*VI Provincial Rates*."

TRANSACTIONS HOW SHOWN IN THE ACCOUNTS. The actual contributions to be paid by the Local Governments, whether under the arrangements completed last year, as just described, or under the further arrangements for Famine Insurance, described in the preliminary Resolution, appear in the separate *Abstract Statement of Provincial Revenues and Expenditure No. III*. The entries in that Statement under *1 Interest*, contain the gross amounts payable by the Governments of Bengal and the North-Western Provinces and Oudh as interest (including the imperial share of profits) on the capital cost of the Provincial Works for which those Governments have accepted responsibility; to ascertain the net charge upon the Local Governments on this account, the net revenue which they receive from the Canals and Railways made over to them, must be deducted from the amount shown under *1 Interest*. The entry opposite to *Famine Insurance* is the total amount which will be paid by the Local Governments, in consequence of the recent legislation as explained in the preliminary Resolution. The effect of the entry of those sums in this way in that *pro forma* Account, is to reduce the Surplus payable to the Provincial Governments by the Imperial Government, or, as the case may be, to increase the Deficit payable by the Provincial Governments to the Imperial Government: the relief to the Imperial Government appears in the General Finance Accounts, Abstracts I and II, only in the shape of less Surplus to pay to the Provincial Governments, or more Deficit to receive from them.

A necessary result of all this is, that the contributions from the Governments of Bengal and the North-Western Provinces shown in the Original Estimates under "*Provincial Contributions*" disappear in the Regular Estimates.

REDUCTION OF BENGAL CONTRIBUTIONS.

It may be mentioned here that, as the Government of Bengal found a difficulty in levying the Provincial Public Works Cess during the first quarter

of 1877-78, the Government of India consented to reduce the gross amount of Regular Estimates, 1877-78. interest to be contributed by that Government in 1877-78 from £274,700 to £200,000 only: the net amount that will be actually contributed is now estimated at £5,900 less, viz., £194,100.

VII and 9.—*Customs*.—Revenue more £143,100; Expenditure more £6,700; Net Customs Revenue more £136,400; Net Revenue £2,430,000. The net improvements were, in Bengal £194,000 and Bombay £67,000; the failures were in *Burmah* £21,000, *Madras* £60,000, and on the *Inland Customs Line* £44,000. Here, again, the failures in *Burmah*, *Madras*, and *Upper India*, aggregating £125,000, are due entirely to the Famine. The estimate, as a whole, was abnormally low, and the Regular Estimate shows considerable recovery, great prosperity in Bengal having counterbalanced the loss in *Madras* and *Upper India*: *Bombay* has nearly regained its usual condition.

VIII and 10.—*Salt*.—Revenue more £223,000; Expenditure more £12,300; Net Salt Revenue more £210,700; Net Revenue £6,035,000. The Net Revenue would have been greater by £165,000 but for the rectification of an erroneous procedure in *Madras*, where it has been the habit to credit as Revenue, Government Securities deposited by Salt Contractors: if it had not been necessary to make this correction, the Net Revenue would have been £6,200,000. The improvements are as follows:—*Bombay* £154,000, *Bengal* £128,000, *Inland Customs Line* £35,000 (would have been £81,000 but for the cost of certain negotiations with the Native States in *Rajputana*, and indemnity payments already made to some of them). The defaulters are, *Madras* £102,000 (but for the transfer already described, there would have been an improvement of £63,000), and *Burmah* £3,000.

By the Salt Act (*XVIII*), 1877, which became law on the 27th Decem-ber 1877, the duty on Salt consumed in *Bombay* and *Madras* was raised from Rs. 1-13 to Rs. 2-8 a maund; the duty on Salt consumed in *Sindh* was raised from the special rate of 8 annas to the general rate of Rs. 2-8 a maund; and, simultaneously, the duty in *Upper India* was reduced from Rs. 3 to Rs. 2-12, and the duty in *Bengal* from Rs. 3-4 to Rs. 3-2 a maund: some other changes were also made. Although these measures were taken with a view to the eventual equalisation of the Salt Duties throughout India, still they were calculated to produce a temporary net yearly addition to the Revenue of £300,000: it is impossible to say how much of the considerable increase of Revenue this year is due to their operation; the expectation was that little increase would result at first; and it is probable that not much of the excess Revenue is due to the increased rates of duty: but that this Head of Revenue has been exceptionally productive this year.

IX and 11.—*Opium*.—Revenue more £588,000; Expenditure more £359,000; Net Revenue more £229,000; Net Revenue £6,479,000. Of the improvement, £10,000 is in *Bombay* and the rest in *Bengal*.

On the 16th July 1877, the duty on a chest of opium exported from *Bombay* was raised by Rs. 50; that is to say, the duty on a chest of opium for export from *Bombay* was increased, if weighed at *Ajmir*, from Rs. 625 to Rs. 675, and, if weighed elsewhere, from Rs. 600 to Rs. 650. This measure was adopted in order to prevent the loss of revenue caused by the displacement in China by *Malwa* opium, of *Bengal* opium, which, at present prices, yields, on a quantity of opium equal to the contents of a chest of *Malwa* opium, a net revenue of about Rs. 1,000.

The drought in Upper India extended to *Malwa* with such disastrous effects upon the poppy cultivation there, that the Governor General's Agent, after careful personal inspection, does not expect the crop to yield 25,000 chests of opium, which is less than half an average crop. The effect of this anticipated failure has been, for some time past, manifest; the market prices having risen, at *Bombay*, from Rs. 1,275 for new, and Rs. 1,312 for old opium, to Rs. 1,540 and Rs. 1,590, or by more than 20 per cent.: prices have, indeed, been still higher. In consequence of the stimulus of these high prices, the falling-off in the export of *Malwa* opium this year has been less than might have been expected; 41,651 chests passed the scales to the end of February, compared with the following corresponding figures:—

1872-73	...	39,905	1875-76	...	38,418
1873-74	...	42,129	1876-77	...	46,253
1874-75	...	45,281	1877-78	...	41,651

Regular Estimates, 1877-78. Forty-nine thousand five hundred chests of Bengal Opium have been sold during the year, at an average of Rs. 1,266-6-7, yielding £6,268,760, which may be compared with the following figures:—

BENGAL OPIUM.

	No. of Chests.			Average.				No. of Chests.			Average.		
		Rs.	A.	P.					Rs.	A.	P.		
1872-73	...	42,675	1,385	11	6	1876-77	...	47,240	1,270	1	11		
1873-74	...	42,750	1,265	13	4	1877-78	...	49,500	1,266	6	7		
1874-75	...	45,000	1,207	0	4	1878-79	...	55,500					
1875-76	...	45,510	1,259	2	11								

INCREASED PRODUCE, 1878.

The produce of Bengal Opium in 1876-77 was again abundant the harvest yielding 67,167 chests: thus the stock in hand on the 1st of January 1878 was no less than 102,482 chests. Seeing the large supply thus accumulated, the Government of India, on the 27th April, notified 54,000 chests for sale in the calendar year 1878, leaving for sale in 1879, 48,482 chests of old opium, in addition to the crop of 1877-78 now on the ground. At the same time, the price paid to the cultivators was reduced from Rs. 5 to Rs. 4½ a seer 70° consistence, and the Chutia Nagpur Agency and the Rohini Factory were closed. The cultivators have manifested no unwillingness to accept the reduced price; and, had not the season in Bengal, as in Malwa, been unpropitious, there would probably have been no great contraction of the area under poppy.

REDUCTION OF PRICE.

STAMPS.

X and 12, *Stamps*.—Revenue more £88,600; Expenditure more £4,800; Net Revenue more £83,800; Net Revenue £2,882,000; being more by £140,000 than the highest net revenue ever before collected. The improvements are as follows: *Assam*, £6,000; *Bengal*, £90,000; the *Punjab*, £25,000; *Burma*, £6,000; *Central Provinces*, £10,000; *North-Western Provinces and Oudh*, £4,000. On the other hand, *Madras* has defaulted by £22,000, and *Bombay* by £30,000. Stores in *England*, too, have cost £3,000 more than was estimated.

The great increase in Bengal is partly accidental, being due to the effects of the Land Registration Act (VII) of 1876, the operation of which will be for the most part temporary: this Act, though not passed for revenue purposes, was estimated to yield £59,000 of *Stamp Revenue*. The failure in the Minor Presidencies is probably due to the Famine.

MINTS.

XI and 13, *Mint*.—Revenue more £274,000; Expenditure more £42,800; Net Revenue more £231,200; Net Revenue £317,000,—the largest net revenue ever received, with the single exception of the year 1865-66, when a net revenue of £321,793 was recorded.

HEAVY COINAGE OF SILVER.

The net imports of silver in the first ten months of the year amounted to the enormous sum of £13,115,767; and the still larger sum of £13,695,559 has been actually coined during these ten months. It has been necessary to keep both the Calcutta and Bombay Mints working, for months together, to the utmost of their power, and the exertions of the Mint and Assay Masters and their establishments deserve public acknowledgment. The brunt of the work has fallen upon the Bombay Mint, which has coined during the ten months £9,388,134; the Calcutta Mint has coined £4,307,425.

BULLION ADVANCES BY CURRENCY DEPARTMENT.

By the Currency Law, as it stands, the Paper Currency Department is bound to issue notes, convertible on demand into coin, in exchange for all silver bullion, after it has been assayed. The Government has statutory power to interpose any interval which it thinks proper between the assay of the bullion and the issue of notes in exchange therefor; but, although the obligation to make these great advances has caused, this year, considerable inconvenience, and even some anxiety, no such usance has been, hitherto, imposed. Since the end of August, the amount of the currency reserve absorbed in advances upon bullion has always largely exceeded £2,000,000; throughout December and January and the first week of February, the sum thus locked up exceeded £3,000,000; and, at one time, it stood at £3,680,560. At that time, however, the circulation and, therefore, the coin reserve, were so inflated that no uneasiness was felt. The pressure upon the resources of the Currency Department was really greatest on the 15th October, when, although only the more moderate sum of £2,629,884 was outstanding as bullion advances, there remained a coin reserve of only £3,864,473 to support outstanding notes for £12,487,608.

MISCELLANEOUS.

XXI and 30, *Miscellaneous*.—Revenue more £59,700; Expenditure less £2,600; Net Revenue more £62,300. The only item deserving notice in India is a recovery from the Rangoon Port Fund of a loan of £7,700 which had been written off. The main improve-

ment is at home, where the Cinchona produced upon the Government plantations was sold for £27,400 more than was estimated.

Regular Estimates, 1877-78.

Irrigation.—Revenue more £47,400; Expenditure more £4,900; Net Revenue more £42,500; Net Revenue £51,000. The improvement is mostly in the North-Western Provinces, where the drought was favorable to the revenue under this Head.

EXPENDITURE.

I and XVIII.—*Interest*.—Expenditure more £101,500; Revenue more £23,500; Net Interest. Expenditure more £78,000; Net Expenditure £5,212,000.

The Home Treasury spent net £7,500 less than the Grant: the whole excess was in India, and is explained entirely by the discount on the loan raised during the year which has been recorded under this Head. It was not formerly the practice to adjust the premium or discount on Loans as Revenue and Expenditure; but this is always now done. Four per cent. Bonds were sold in England during the year for £4,200,000, the premium thereon amounting to £59,000; in India, Four per cent. Promissory Notes were issued for £3,304,780, at an average rate of Rs. 96-6 per cent., the discount thereon amounting to £119,939: thus the net discount paid during the year amounted to £60,939. Moreover, the discount in India unadjusted at the beginning of the year exceeded the unadjusted premium in England by £53,956: thus the whole amount adjusted during the year will be £114,895.* The sum of £8,300 has been

* Net discount outstanding at beginning of 1877-78 ...	£ 53,956
Discount on New Loan ...	119,939
	173,895
Deduct premium obtained in London ...	59,000
	114,895

paid during the year as interest on loans raised for a temporary purpose, to which reference will again be made.

The following Table contains the usual statistics of the Funded Debt of India:—

Estimated Debt of the Government of India on the 31st March 1878.

(Sterling and rupees combined on the assumption that £1=Rs. 10.)

RATE OF INTEREST.	CAPITAL AMOUNT OUTSTANDING.				A year's interest thereon.
	Sterling.	Rupees.	Silver convertible at the option of the creditor into Sterling at a rate equivalent to 1s. 10d. (exactly 1s. 10 ¹¹ 386d. 2) = 1 Ro.	Value in Rupees.	
5½	...	9,84,51,700	...	9,84,51,700	54,14,800
5	17,200,000	60,03,000	...	17,80,03,000	89,00,150
4½	...	15,44,98,200	...	15,44,98,200	69,62,400
4	42,376,116	47,71,59,935	...	90,09,21,095	3,60,36,843
4	...	...	1,23,06,665	1,23,06,665	4,92,267
3½	...	6,52,000	...	6,52,000	22,800
Nil	20,917	4,25,700	...	6,34,870	Nil.
	59,597,033	73,71,90,535	1,23,06,665	1,34,54,67,530	5,78,19,260

* This assumes the current rate of interest to be four per cent.

Thus the average rate of yearly interest upon the registered debt of India would appear to be 4.29 per cent., whereas the interest to be obtained upon an investment in four per cent. securities of the Government of India is 4.06 or 3.88 per cent., according as the interest is payable in silver in India or in gold in London.

The capital of the Railway Companies and Madras Irrigation Company is £97,298,508, the interest upon which amounting to £4,706,000, is guaran-

Regular Estimates, 1877-78. teed in gold in London from Indian Revenues. The total debt of India therefore of all kinds is as follows:—

Total Debt of India classified according to the standard (gold or silver) by which it is paid and brought to the common standard of silver at the average exchange of the year 1877-78.

	Capital of debt.	Capital of debt, gold bearing debt being converted into silver at the average exchange of 1877-78, Re. 1 = 1s. 8.79d.	A year's interest thereon.	The same, the interest payable in gold being converted into silver at the average exchange of 1877-78, viz., Re. 1 = 1s. 8.79d.
Interest payable in silver		Rs.		Rs.
Ditto ditto in gold	Rs. 73,71,90,535	73,71,90,535	Rs. 3,17,76,308	3,17,76,308
Ditto ditto in silver or at the option of the creditor in gold at a rate equivalent to 1s. 10½d. = 1 Re.	£59,597,033	68,79,88,836	£2,555,004	2,94,93,996
Interest on Capital of Railway Companies and Madras Irrigation Company.	Rs. 1,23,06,665	1,33,39,442	Rs. 4,92,267 or £46,150	5,33,578
	£97,298,508	1,12,32,15,100	£4,706,000	5,43,26,118
Total Capital Debt		2,56,17,33,913	...	11,61,31,000

According to this table, the average interest per cent. paid upon the whole debt of India is 4.53.

The percentage of the Rupee debt held by Natives of India on the 31st December is estimated from the distribution of the actual payments of interest to have been as follows:—

1869	... 22.50	1874	... 25.24
1870	... 20.25	1875	... 24.77
1871	... 24.74	1876	... 25.30
1872	... 22.82	1877	... 25.68
1873	... 25.31		

Investments by Native States have increased this percentage of late years.

REFUNDS.

3, Refunds and Drawbacks.—The saving of £18,000 is casual, and may not, after all, be realised. The refunds and drawbacks recorded during the last five years average £318,488, so that the latest estimate this year is unusually low.

LAND REVENUE.

4, Land Revenue.—Excess expenditure £32,400 due to the Famine.

POST OFFICE.

14 and XII, Post Office.—Expenditure more £6,700; Revenue more £15,100; Net expenditure less £8,400; Net expenditure £80,000.

This is the smallest net expenditure recorded against the Post Office since the introduction of the system by which official correspondence is carried at specially favorable rates. The net charge is only £5,455 less than in 1876-77; but, then, the extra departmental expenditure in 1877-78 on account of the Famine is estimated at £12,000. Any one forming a judgment upon the finances of the Post Office should bear in mind that the expenditure recorded in 1877-78 includes subsidies paid to the British India Steam Navigation Company (£71,600), and the Euphrates and Tigris Company (£3,600), as well as India's share (£75,000) of the subsidy to the P. and O. Company; altogether £150,200. In a great part of the work done for these payments the Indian Post Office has comparatively little interest: the whole revenue received by India as its share of the postage realised from overland correspondence scarcely covers the cost of territorial conveyance in India. It should also be remembered that official correspondence is now carried at rates which are calculated to yield little or no departmental profit: of the revenue recorded, £131,000 is derived from official correspondence. On the other hand, the Post Office enjoys certain privileges, in that the mails are conveyed by the Guaranteed Railways at nominal rates, and that the State Railways are to carry the mails at cost price only.

The progress of the Post Office since 1856, when the uniform ½ anna rate for letters was first introduced, has been remarkable, and at present there is no sign of its ceasing. Regular Estimates, 1877-78.

	Articles received for delivery.	Revenue from private correspondence.	Post offices.	Postal lines.
	No.	£	No.	Mileage.
1855-56	33,286,000	159,052	753	36,313
1876-77	122,541,000	548,177	3,852	58,370

15 and XIII, Telegraphs.—Expenditure less £12,500; Revenue more £22,500; Net Expenditure less £35,000. The Net Grant to the Department was £180,000; the Net Expenditure is now expected to be £145,000,—a satisfactory improvement.

The Indo-European Line is a heavy drag upon the departmental finances, to which it contributes this year an expected deficit of £55,000. The Ceylon Line also imposes a considerable annual net charge upon India, from which relief is now being sought: there is no longer any sufficient reason why India should bear this burden for Ceylon. The net expenditure on the Indian lines alone is expected to be only about £85,000.

16, Administration.—Expenditure more £44,800. The chief excess is for the office connected with the Government of India £35,400, and is to be attributed, for the most part, to expenses connected with the Famine, as, for example, the journey of His Excellency the Viceroy and Suite to the famine districts; telegraphic correspondence with Her Majesty's Government; and the appointment of special officers, &c. There is also an excess of £15,800 in Bombay, for the cost of a third Commissioner and for the carriage eastwards of coin from the Bombay Mint,—an obligation arising from the concession of convertibility to Currency Notes beyond their own circle. On the other hand, there is a nominal reduction of £6,000 in England owing to the transfer of some of the home expenditure to Stationery and Printing.

18 and XIV, Law and Justice and 19 and XV, Police.—Expenditure more £34,600; Revenue less £21,700; Net Expenditure more £56,300. The Famine has obscured the facts about these two Services, part of the expenditure upon which has been transferred to 31 Famine Relief: explanations in detail therefore seem useless.

20 and XVI, Marine.—Expenditure less £700; Revenue more £34,100; Net Expenditure less £34,800. The excess Revenue is in Bengal (£39,100), and is due to the great influx of shipping into Calcutta to carry grain to Madras.

21 and XVII, Education.—Expenditure less £16,300; Revenue more £8,100; Net Expenditure less £24,400. The largest decreases of net expenditure are in Bengal £8,900, and the North-Western Provinces and Oudh £6,200.

23, Stationery and Printing.—Expenditure more £26,800. Stores bought in England cost more by £22,700 than was expected, and there is an increase of £8,000 in Madras attributed to the Famine.

24, Political.—Expenditure more £67,000. Of the excess, £10,000 is at the Home Treasury and includes three years' charges against India for the China Embassy and a settlement of the account of the Zanzibar Mission, &c. The rest is in India and is due to various frontier arrangements.

25, Allowances and Assignments.—The saving is nominal, being due to the substitution of direct assignments of revenue for certain Pagoda payments in the Madras Presidency.

27 and XVIII, Superannuations, &c.—Expenditure more £43,300; Revenue more £22,600; Net Expenditure more £20,700; Net Expenditure £1,236,000. The amount credited from the Book Balances of the extinct Military Funds is £297,380, as follows:—

	£
India	20,980
Madras	189,300
Bombay	87,100
TOTAL	297,380

The expenditure for Pensions is increasing, and must continue for some time to increase.

28 & XIX, Loss and Gain by Exchange.—Expenditure more £16,000; Revenue more £6,100; Net Expenditure more £9,900. The Original Estimate was that the Secretary of State would raise £12,250,000 by the sale of bills for Rs. 13,85,00,000, the estimated rate of Exchange being Re. 1=1s. 9.23d. It is now estimated that £10,432,000 will be obtained by the sale of bills for Rs. 12,04,29,000, the average rate being Re. 1 = 1s. 8.79d. Thus, although the amount entered under Loss by Exchange is very nearly what was estimated, this result has been obtained only because the sum remitted has been considerably less than was estimated. The value of Re. 1 measured in gold has proved to be less than was estimated by 44d., or about 2 per cent. Doubtless the estimate made in March last year was rather sanguine.

Regular Estimates, 1877-78.

SUSPENSION OF BILLS.

VALUE OF SILVER.

The strain upon the Indian Treasury, owing to the prolongation of the Famine, compelled the Government of India to ask the Secretary of State, first, to reduce his drafts, and then, for eleven weeks (from the 19th September to the 12th December) to suspend them altogether.

The following Statistics relate to the value of silver and the course of the Exchanges during the year:—

	Highest.		Lowest.	
	(18th April) (5th Oct.)	1s. 9 ⁷ / ₁₆ d. 55 ⁷ / ₁₆ d.	(23rd Jan.) (21st June)	1s. 8 ⁵ / ₁₆ d. 53 ¹ / ₁₆ d.
Rate of Exchange on Secretary of State's Bills ...	(27th June)	98 ¹ / ₂	(5th Sept.)	92
Price in London of an oz. troy standard Silver ...	(18th May)	84 ¹ / ₂	(12th Sept.)	80 ¹ / ₂
Price in Calcutta of Four per cent. Rupee Security of the Government of India ...	(30th Aug.)	104 ¹ / ₂	(3rd May)	100 ¹ / ₂
Price in London (in Gold) of ditto ditto (enfaced) ...		Rs. A.		Rs. A.
Price in London of Secretary of State's Four per cent. Sterling Bonds ...	(July)	17 14	(23rd Oct.)	17 1
Price in Calcutta of a tola (180 grains troy) of 23-Carat Gold ...	(5th Sept.)	11 14	(18th April)	11 4
Price in Calcutta of a Sovereign ...				

FAMINE RELIEF.

31, *Famine Relief*.—Expenditure more £3,809,000. The cause of this excess has been already prominently explained. The entry here provides for the adjustments required to place the Governments of *Madras* and *Bombay* in a condition of equilibrium at the end of the year 1877-78: the additions necessary to provide them with moderate opening balances appear only under the Head 37, *Provincial Surpluses*. The Famine has caused large excess expenditure throughout the Civil Administration in the *Madras* and *Bombay* Presidencies; and the Government of India will take over as much of this excess charge as was beyond the resources of the Local Governments: this will be effected by the transfer of sufficient expenditure to the Imperial Head *Famine Relief* from the Provincial Headings *Jails, Police*, and, chiefly, *Public Works*. Thus, as already remarked, the entries opposite *Famine Relief* show almost the whole of the expenditure on the Famine in the Civil Departments including *Public Works Ordinary*.

THE ARMY.

32 and XXII, *The Army*.—Expenditure more £197,400; Revenue more £20,000; Net Expenditure more £177,400. The excess charges on account of the Famine (£200,000) are more than the Estimate (£103,700) by £96,300, and the expenditure from the Home Treasury is expected to exceed the estimate by £117,700, owing to the postponement into 1877-78 of certain payments which, as already explained, the Secretary of State intended to have made in 1876-77.

33 and XXIII, *Public Works Ordinary*.—Expenditure less £91,500; Revenue more £6,500; Net Expenditure less £98,000. This is nominal, owing to the transfer from this Head to 31, *Famine Relief*, of expenditure which exceeded the Public Works expenditure due to the Famine: it was not thought expedient to distribute the adjustment finely over the several Heads affected.

GUARANTEED RAILWAYS.

35 and XXV, *Guaranteed Railways*.—Expenditure more £448,800; Revenue more £1,893,800; Net Revenue more £1,445,000. According to the Finance Accounts these undertakings are now expected to yield a Net Revenue of £715,000.

This result is exclusive of the share of the entry under the adjusting Head 29, *Loss by Exchange*, which belongs to the Guaranteed Railways. The guaranteed interest to be paid to the Companies in gold in England is estimated at £4,685,000, which sum enters into the total £5,645,000 shown in the Abstract Statements as the estimated expenditure upon the Guaranteed Railways in 1877-78. Converted at the average rate obtained for the Secretary of State's Bills during the year (1s. 8⁷/₁₆d.), this sum of £4,685,000 becomes Rs. 5,40,80,493, and including £2,200 interest on the Revenue balances of the *Oudh and Rohilkhand* Company, the true total expenditure on the lines becomes Rs. 6,37,10,000, or, in the conventional notation of the Accounts, £6,371,000. The true financial result to India in 1877-78 of the Guaranteed Railways is thus expected to be a net charge of £9,000, being an improvement upon the result similarly calculated from the Budget Estimates of no less than £1,333,000.

Some portion of this improvement is doubtless due to the prolongation of the Famine: the Government of India has repeatedly taken occasion to acknowledge the vitally important services of these railways in the operations for the

relief of the great population suffering from that calamity. Calculations have been made which indicate that the Famine does not account for more altogether than £600,000 of the excess net earnings of the guaranteed railways during the two years 1876-77 and 1877-78.

The following table contains the statistics of these undertakings for the last few years:—

STATISTICS OF GUARANTEED RAILWAYS.

	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		1878-79, Estimates.
						Original Estimates.	Latest Estimates.	
Miles open ...	5,346	5,562	5,596	5,812	5,998	6,047	6,037	6,049
	£	£	£	£	£	£	£	£
Gross earnings ...	7,510,076	8,320,279	8,931,187	8,966,376	10,885,098	9,279,400	13,147,000	11,210,000
Working expenses ...	4,645,749	4,707,835	4,748,739	4,703,457	5,774,194	4,845,100	6,834,500	5,844,500
Percentage of working expenses on earnings ...	61.86	56.58	53.17	52.46	53.23	52.21	51.98	52.14
Net Revenue ...	2,864,327	3,612,444	4,182,448	4,262,919	5,110,904	4,434,300	6,312,500	5,365,500
Gain by exchange on capital account ...	55,473	42,133	78,175	35,593	70,651	33,700	49,500	31,500
TOTAL REVENUE ...	2,919,800	3,654,577	4,260,623	4,298,512	5,181,555	4,468,000	6,362,000	5,397,000
Gross guaranteed interest—								
Paid in India ...	42,115	39,191	36,799	33,414	23,736	26,100	20,600	19,600
Paid at Home* ...	4,619,249	4,631,531	4,659,755	4,656,886	4,686,751	4,692,000	4,685,000	4,749,000
Total guaranteed Interest (sterling converted at average exchange of the year) ...	4,901,312	5,013,391	5,069,514	5,196,931	5,513,342	5,331,000	5,429,000	5,607,000
Surplus paid to Companies ...	85,395	91,501	427,561	227,251	296,028	400,000	872,000	642,000
Land and Supervision ...	161,056	152,438	55,394	83,313	51,633	78,000	68,000	81,000
Interest on revenue balances ...	23,136	26,934	35,643	34,970	34,936	1,000	2,000	2,000
TOTAL EXPENDITURE ...	5,170,899	5,284,264	5,588,112	5,542,465	5,895,939	5,810,000	6,371,000	6,332,000
Net cost to the Public Treasury	2,251,099	1,629,687	1,327,489	1,243,953	714,384	1,342,000	9,000	935,000

It is not too much to say that the enormous increase in the gross earnings of these Railways has taken every one by surprise. In his Financial Statement made on the 15th March last, the Hon'ble Sir John Strachey drew attention prominently to the fact that, for the first time, the gross earnings were expected in 1876-77 to exceed £10,000,000: the sum of £10,885,098 was actually earned in that year. It was estimated that £9,279,400 would be similarly earned in 1877-78: the estimate has now grown to no less than £13,147,000, being an excess in the year of £3,867,600. If this estimate be realised (and there is no reason to doubt that it will be realised), the earnings of these lines in 1877-78 will have increased by 72 per cent. in five years. Meanwhile the percentage of working expenses has not increased but diminished steadily from 61.86 in 1872-73 to 51.98 in 1877-78, which is creditable to the administration of the Companies.

Now that the East Indian and Great Indian Peninsula Companies are earning surplus profits each half-year, the growth of the traffic benefits the State proportionately less than it did. Of the gross earnings this year the unprecedented sum of £871,400, being more than double the estimated amount, will be surrendered to the Companies as surplus profits. But, altogether, the recent history of the Railways constructed by the Guaranteed Indian Companies is exceedingly satisfactory.

The several Railways have contributed to the net increase over the Original Estimates this year as follows:—

	£		£
East Indian Railway ...	859,900	Bombay and Baroda ...	136,500
Great Indian Peninsula ...	348,000	Eastern Bengal ...	102,500
Sindh, Punjab and Delhi ...	180,000	Oudh and Rohilkhand ...	62,000
Madras Railway ...	161,200	South Indian ...	40,300

* Excepting those in this line which are true sterling, all the figures in this Table are rupees converted into sterling at the conventional rate of £1 = Rs. 10.

Regular Estimates, 1877-78.

MADRAS
IRRIGATION
COMPANY.

STATE RAILWAYS.

This great growth of the traffic upon the *Guaranteed Railways* has been closely bound up with the simultaneous growth of the trade of India, which, without their assistance, could not have attained its remarkable development.

The Madras Irrigation Company causes a charge of £50,000 a year for interest on the £1,000,000 spent by the Company, and the result of its operations has, till now, been that the working expenses annually exceed the revenue by a considerable sum.

XXXXI and 26, *State Railways*.—Expenditure less £77,000; Revenue less £137,800: Net Revenue less £60,800. The progress of these lines is as yet slow, and it is observed with regret that the facts usually fall short of the estimates. The failure this year is attributed to delay in the opening of the Northern Bengal State Railway, and, elsewhere, to over-sanguine estimates: sufficient experience has not yet been accumulated to enable the administrators of these Railways to estimate future results with accuracy.

The gross earnings and working expenses and net traffic receipts of these Railways are as follows:—

STATE RAILWAYS.

	Miles open.	Receipts.	Expenditure.	Net Revenue.	Loss on Working.
		£	£	£	£
1872-73	60	16,533	11,171	5,362	...
1873-74	255	39,914	46,388	...	6,474
1874-75	693	130,986	86,004	44,982	...
1875-76	810	289,512	193,185	96,027	...
1876-77	968	371,691	283,070	88,621	...
1877-78—Budget Estimate	1,567	674,800	48,300	191,800	...
1877-78—Regular Estimate	1,567	537,000	406,000	131,000	...
1878-79—Budget Estimate	2,150	967,000	704,000	263,000	...

It must be borne in mind that the *Guaranteed Lines* have occupied the main trade arteries of the country, and that it can hardly be expected that the progress of the *State Railways* should in these the first years of their existence compare favourably with the *Guaranteed Lines*, many of which have been in operation for a long series of years.

37 and XXVIII, *Provincial Surpluses and Deficits*.—Expenditure more £230,000; Revenue less £9,200. The Net Surplus accruing to the Provincial Governments upon the transactions of the year is thus estimated at £220,800. Of this, £102,900 is a grant from the General Revenues to the Governments of *Madras* and *Bombay*, to constitute moderate opening balances available for Provincial Services in 1878-79. The Government of Bengal had a surplus of £122,300; the Government of the North-Western Provinces a deficit of £25,000, caused entirely by the Relief operations in those Provinces, the whole charge for which has been accepted by the Local Government.

Productive Public Works.—Expenditure more £1,249,000, of which £863,000 is in India, and £386,000 in England.

The Excess is in the main due to the Famine. Heavy Expenditure was necessary to increase the Rolling Stock of the Railways, in order that they might be properly equipped for their work: and extensive operations were undertaken in order to provide useful labour for the people dependent upon the State for their daily food.

Of the total expenditure of £4,877,000, £869,000 was spent on Irrigation and Navigation works, and £4,008,000 on Railways. The principal Irrigation Works and Railways under construction were as follows:—

CANALS.	Cost in the year.	Cost to end of the year.	CANALS.	Cost in the year.	Cost to end of the year.
	£	£		£	£
Orissa ...	259,000	4,407,000	Western Jumna ...	89,000	583,000
Midnapur ...			Bari Doab ...	22,000	1,548,000
Soane ...			Sirhind ...	225,000	1,085,000
Ganges ...			Godavery Works ...	37,000	798,000
Agra ...	285,000	4,959,000			
Lower Ganges					
RAILWAYS.			RAILWAYS.		
Punjab Northern ...	308,000	2,717,000	Neemuch ...	205,000	940,000
Indus Valley ...	1,351,000	5,050,000	Sindhia ...	212,000	459,000
Northern Bengal ...	439,000	1,569,000	Holkar ...	89,000	1,297,000
Tirhut ...	94,000	507,000	Wardha Valley ...	22,000	477,000
Rajputáná ...	159,000	2,775,000	Chhattisgarh ...	4,000	21,000
Western Rajputáná ...	360,000	417,000	Dhond and Manmad	498,000	498,000

The deficit of Revenue compared with the Whole Expenditure of the year is expected to exceed the estimated deficit by £4,058,300. It has been shown that the opening balance was larger than the Estimate by £2,776,865, of which £1,000,000 was borrowed just before instead of just after the beginning of the year. The amount to be added to the balances £535,335 falls short of the estimated amount £823,400 by £288,065, which sum with £3,770,235 obtained by increasing the remaining net obligations of the State will supply the deficit of Revenue.

According to the original arrangement, a net sum of £6,500,000 was to be borrowed in the year. This sum has been raised to £7,254,000, so that all the additional financial difficulties of the year have been apparently met with an addition of less than three-quarters of a million to the Funded Debt in excess of what was originally contemplated. This, however, is not a complete view of the case: not only was an unestimated million borrowed, as has been seen, immediately before the year opened, but the capital transactions with the *Railway Companies* leave the Public Debt to them just one million larger than it was expected to be. On the other hand, the net *Loans to Native States, &c.*, have exceeded the Estimate by £416,000, which excess is much more than explained by the loans to Mysore and Gwalior, already described, some portion of which, indeed, still remains to be taken. The net sum to be added to the Public Debt during the year (including in this category the capital transactions with the *Guaranteed Railway Companies* and the loan transactions with Native States, &c.) is in excess of Estimate by £1,344,900, to which, if the £1,000,000 borrowed in March 1877 be added, the sum of £2,344,900 results as the real addition to the Debt on account of the prolongation of the Famine. So far, however, as the Estimates of the current year are concerned, the excess deficit of £4,058,300 has been thus supplied:—

	£
Borrowed	1,344,900
From the Public Balances	288,065
From other Debt Heads	2,425,335

Of this last item (£2,425,335) the Local Funds supplied an excess surplus of £425,000, and the remaining £2,000,335 is spread over the various deposit and remittance transactions. The closing balances in the Home and Indian Treasuries are now estimated at £16,000,000, viz., £14,734,600 in India, and £1,265,400 in the Home Treasury.

In October 1877 the pressure upon the resources of the Government of India was so great, that it became necessary to obtain some temporary assistance for the Treasury; £565,145 was, accordingly, borrowed for short terms at rates of interest varying from 5 to 7 per cent. All these loans have now been repaid; the sum of £8,300 represents the interest upon them.

BUDGET ESTIMATES, 1878-79.

In the following Table, the *Budget Estimates*, 1878-79, are compared with the *Regular Estimates*, 1877-78:—

	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.	Better.	Worse.
	£	£	£	£
Opening Balance	15,464,665	16,000,000	535,335	...
Revenue	58,682,000	63,250,000	4,568,000	...
Other Receipts	71,216,000	59,850,000	...	11,366,000
Expenditure	66,990,000	65,649,000	1,341,000	...
Other Disbursements	62,372,665	58,551,000	3,421,665	...
Closing Balance	16,000,000	14,500,000	...	1,500,000
Deficit of Revenue as compared with whole Expenditure	8,308,000	2,399,000	5,909,000	...
Less invested in Productive Public Works	4,877,000	4,555,000	322,000	...
Remaining Deficit	3,431,000	...	...	...
Surplus	...	2,156,000	5,587,000	...
Deficit of Revenue as compared with whole Expenditure	8,308,000	2,399,000	5,909,000	...
Excess of Other Receipts as compared with Other Disbursements	8,843,335	899,000	...	7,944,335
Addition to the Public Balances	535,335	...	...	...
Reduction of ditto	...	1,500,000	...	2,035,335

Budget Estimates. 1878-79.

The Regular Estimates for 1877-78 show a gross Revenue of £58,682,000; the Budget Estimates for 1878-79 produce a gross Revenue of £63,250,000, being an improvement of £4,568,000, of which £2,654,000 is due to the incorporation of Local Funds, the transactions of which have hitherto been recorded separately; £929,000* (net) to new taxation and the temporary incidental increase of the duties upon *Salt*, and £985,000 to other causes. As the Land Revenue for collection in 1878-79 is estimated to exceed the amount collected in 1877-78 by £1,968,000, the Estimates of Revenue as a whole are, *prima facie*, moderate.

The Regular Estimates of 1877-78 point to a gross expenditure of £66,990,000 and to an Ordinary Expenditure of £62,113,000. The Grants for the service of 1878-79 aggregate £65,649,000, those for the ordinary services amounting to £61,094,000. For comparative purposes, however, it is more convenient to eliminate the Famine Expenditure altogether. The Famine Expenditure in 1877-78 is £5,234,000 upon the Civil Estimates, and £200,000 upon those of the Army, total £5,434,000; the Grants for Famine Expenditure in 1878-79 are £500,000 upon the Civil Estimates and £55,000 upon the Army Estimates, total £555,000. Thus, excluding all plainly distinguishable recorded expenditure on Famine, the Regular Estimates point to a Grand Total Ordinary Expenditure in 1877-78 of £56,679,000, whilst the Grants for 1878-79 aggregate £60,539,000, showing an increase of £3,860,000, of which £2,832,100 is explained by the incorporation of the expenditure from Local Funds, and £54,000 is for the cost of collecting the License Tax. The great estimate of £3,000,000 for *Loss by Exchange* would alone account for an excess of £1,384,000 over the Regular Estimate. Compared with the present year, therefore, the Grants for the ordinary service of next year are, *prima facie*, reasonable and moderate.

The following are the detailed explanations of the differences between the Budget Estimates and the Regular Estimates of 1877-78:—

REVENUE.

I, *Land Revenue*.—Increase £1,968,000. The Land Revenue of 1877-78 was depressed by the famine.

An ordinary year's land revenue being now about £21,400,000, the estimate for 1878-79 (£22,071,000) includes nearly £700,000 arrears: and this is not perhaps too sanguine an estimate. It cannot indeed be predicted confidently that, even if the season proves favourable, the *Madras* Presidency will not only resume its usual productiveness, but be able to make good much of its recoverable arrears; but in *Upper India* there will probably be no difficulty in collecting the arrears.

II, *Tributes*.—More £10,000. Owing to the Drought, the State of *Bundí* will probably not be able to pay till next year its tribute due in 1877-78.

III and 5, *Forest*.—Revenue more £53,000; Expenditure more £29,000; Net Revenue more £24,000; Net Revenue £203,000; a large recovery is expected in the *North-Western Provinces and Oudh* for sleepers supplied to State Railways. The estimate seems moderate.

IV and 6, *Excise*.—Revenue more £248,000; Expenditure less £4,000; Net Revenue more £252,000; Net Revenue £2,654,000; being by far the largest Net Excise Revenue yet obtained.

Of the increase, £142,900 is due to the anticipated return of prosperity in the Minor Presidencies; the estimates of Revenue there are moderate. There is,

* Gross				£
Assessed Taxes, 1878-79	...	...	...	766,000
Provincial Rates	...	...	...	449,000
Salt Duty	...	...	...	300,000
Less obtained in 1877-78—				1,514,000
Assessed Taxes	...	...	...	90,000
Provincial Rates	...	...	...	213,000
Salt (say)	...	...	...	50,000
				353,000
Less Customs Duties now remitted	...	...	...	1,161,000
				232,000
Net increase, 1878-79	...	...	...	929,000

moreover, a special item of £50,000 at *Bombay*—the expected result of the enforcement of the treaty obligations of the *Baroda* State in respect to opium. At present opium is so freely smuggled through or from *Baroda* into the neighbouring British territory, that the Revenue obtained upon the consumption of opium there is nominal, although the drug is more freely used in *Kattywar* and *Cutch* than in any other part of India excepting *Assam*. As compared with previous years, the bulk of the improvement is in *Bengal*, *Burma*, the *Central Provinces*, and *Assam*. The growing prosperity of the country, and the firm ground of results attained this year, justify these estimates: the improvement manifested in them illustrates the advantage of provincial responsibility for such revenues.

V and 7, *Assessed Taxes*.—Revenue more £675,000; Expenditure more £48,000; Net Revenue more £627,000; Net Revenue £711,000.

This is the estimated produce of the License Tax imposed by Act II of 1878 (*Imperial Council*), Act I of 1878 (*Bengal Council*), and the corresponding legislation, accomplished or expected, in the *Bombay* and *Madras* Councils.

VI and 8, *Provincial Rates*.—Revenue more £3,103,000; Expenditure more £43,000; Net Revenue more £3,060,000.

This comprises the proceeds of the new taxation imposed by the *Bengal Public Works Cess Act, 1877* (maximum half anna in the rupee— $3\frac{1}{2}$ per cent.—rental), and the several Local Rates Acts III, IV, and V, 1878 (two per cent. on Land Revenue), as well as the rates hitherto accounted for separately as Local Funds. These last-mentioned rates are balanced by the following expenditure hitherto recorded under Local Funds and now, for the first time, incorporated in the General Accounts:—

	£
3.—Refunds and Drawbacks	17,400
4.—Land Revenue	443,700
6.—Excise	800
7.—Provincial Rates	43,400
12.—Post Office	33,200
15.—Minor Departments	211,500
16.—Law and Justice	100
17.—Police	244,600
19.—Education	276,500
21.—Medical	66,100
22.—Stationery and Printing	200
23.—Political	100
26.—Superannuation, &c.	100
28.—Miscellaneous	98,300
Public Works, Ordinary	1,401,100
TOTAL	£2,832,100

The New Rates are expected to yield, in 1878-79, as follows:—

	£
Bengal (<i>Public Works Cess Act II of 1877</i>)	345,000
North-Western Provinces and Oudh (<i>Acts III and IV of 1877</i>)	55,000
Punjab (<i>Act V of 1877</i>)	49,000
TOTAL	£449,000

The New Rates will not be levied in the *North-Western Provinces* and *Oudh* till the new agricultural year, which begins in September. In 1879-80, and thereafter, these rates will yield, in those Provinces, £55,000 more.

Thus the expected License Tax and the New Rates together are expected to yield this year gross £1,214,000 and net, say, £1,150,000. Both taxes have been surrendered to the Provincial Governments, and the Abstract Statement

Budget Estimates, 1878-79. No. III shows that these Governments are to pay to the Imperial Treasury in 1878-79 in respect thereof as follows:—

Famine Insurance	£
Interest on Capital invested in Provincial Canals and Railways	776,500
	611,300
Total	1,387,800
Less net profits on Canals and Railways:—	
Bengal	£ 78,400
North-Western Provinces and Oudh	181,400
	259,800

Remaining Net new burden to be borne by the Provincial Governments in 1878-79 with the assistance of the New Taxes

If to this be added the sum of the new retrenchments exacted (£189,800), it would appear that the total relief obtained by this means is £1,317,000.

VII and 9, Customs.—Revenue less £150,000; Expenditure less £4,000; Net Revenue less £146,000: Net Revenue £2,284,000.

As first prepared, these Estimates showed a gross improvement of £82,000; but, as explained in the prefixed Resolution, the Government has resolved to abolish the long-condemned sugar duties levied upon the *Inland Customs Line*, and to remit the duties upon the coarser qualities of *Cotton Yarns and Piece-goods, Railway Materials*, and a number of articles, each producing only a small amount of revenue.

The estimated reduction is as follows:—

Sugar duties	£
Coarse cotton yarns and piece-goods	155,000
Railway materials	26,000
Miscellaneous items	11,000
	40,000
	232,000

The remaining Net Customs Duty (£2,284,000) is only £5,000 less than the Net Customs Revenue of 1876-77.

The Net Customs Revenue of late years has been—

1872-73	£	2,473,515	1875-76	£
1873-74	2,444,632	1876-77	2,585,658	
1874-75	2,494,308	1877-78	2,289,115	
			2,430,000	

The depression in 1876-77 is mainly due to the reforms of the 5th August 1875 (*Indian Tariff Act VIII of 1875*). Apparently, the Revenue has already completely recovered from the effects of the sacrifices then made, though they were estimated at £308,000.

VIII and 10, Salt.—Revenue more £247,000; Expenditure less £11,000; Net Revenue more £258,000: Net Revenue £6,293,000.

It has been explained that the revenue of 1877-78 has been accidentally reduced by £145,500 owing to the correction of an erroneous practice at *Madras*; otherwise, the revenue during the current year would have been £165,000 more, and the estimated improvement next year £165,000 less, or only £93,000 in all. The readjustment of the Salt Duties by Act XVIII of 1877 was expected to result in a net addition of £300,000 to the revenue, but little of which is believed to have been realised in 1877-78. Nevertheless, only a moderate part of the £300,000 has been added to the estimated revenue of 1877-78, because the amount of that revenue is quite unprecedented, and it does not seem prudent, for the present, to reckon upon it as permanent.

IX and 11, Opium.—Revenue less £948,000; Expenditure less £469,000; Net Revenue less £479,000: Net Revenue £6,000,000. The Estimates and Accounts of late years have been as follows:—

	NUMBER OF CHESTS			NET REVENUE.	
	Sold at Calcutta.	Paid duty for export from Bombay.	TOTAL.	Estimated.	Obtained.
				£	£
1874-75	45,000	49,561	94,561	5,500,000	6,215,083
1875-76	45,510	41,804	87,314	5,750,000	6,252,860
1876-77	47,240	49,786	97,026	6,000,000	6,280,813
1877-78	49,500	44,000	93,500	6,250,000	6,479,000
1878-79	55,500	27,500	83,000	6,000,000	...

It has been already stated that, owing to the drought, the present harvest in Malwa is likely to fail to such an extent that local authorities expect less than half a crop. This explains the low estimate of chests for export from Bombay. Under the circumstances, the Government has advertised 60,000 chests of Bengal Opium for sale in the calendar year 1879, being 6,000 chests more than the provision of 1878. It has seemed prudent to reduce the Estimate of *Net Opium Revenue* below the standard of 1877-78, which was the highest recent Estimate; but it is hoped that, notwithstanding the failure in Malwa, at least £6,000,000 of net revenue will be obtained. The crop in the Bengal Presidency is reported to be also deficient, while the reduction of the price paid to the cultivators will tell throughout the year, instead of during half the year only as in 1877-78; so that the expenditure is likely to be less than during the last two years.

X and 12, Stamps.—Revenue less £8,000; Expenditure more £21,000: Net Revenue less £29,000: Net Revenue £2,867,000. The excess expenditure is for stores at Home. In view of the exceptional cause for an improvement of £50,000 in Bengal in 1877-78, it has seemed imprudent to estimate for any further growth of the Revenue.

XI and 13, Mint.—Revenue less £269,000; Expenditure less £22,000: Net Revenue less £247,000: Net Revenue £70,000.

The great influx of silver bullion in 1877-78 is doubtless, to a great extent, due to the large sums that it has been necessary to borrow: the same cause will not, it is hoped, be in operation next year, and there is no reason to expect that the imports of silver will be repeated upon their recent scale.

XXVII, Provincial Contributions.—Revenue less £8,000. This Head disappears owing to the incorporation of the Local Funds in the General Accounts.

EXPENDITURE.

1, 2, and XVII, Interest.—Expenditure more £175,000; Revenue more £26,000: Net Expenditure more £149,000; Net Expenditure £5,719,000. Provision is made for a full year's interest on the amounts borrowed and lent during the current year and for the loan operations of the coming year; also for the usual increase of payments to the Civil Service Funds.

3, Refunds.—Expenditure more £36,000. The entry under this Head in 1877-78 is unusually small. The grant for next year (£324,000) is for the normal amount, including £17,400 from the Local Funds now incorporated.

4, Land Revenue.—Increase £422,000; £443,700 is incorporated for payments to village officers, heretofore recorded under Local Funds. The balance of decrease is owing to settlement operations diminishing in the North-Western Provinces, and because some famine expenditure fell upon this Grant in Bombay in 1877-78.

14 and XXII, Post Office.—Expenditure more £41,000; Revenue more £31,000; Net Expenditure more £10,000; Net Expenditure £70,000, of which £33,200 is Expenditure for the District Posts, heretofore recorded under Local Funds. If all things be considered, this Estimate is the most favorable ever presented.

15 and XXIII, Telegraph.—Expenditure more £31,000; Revenue less £4,000; Net Revenue less £35,000. The same Grant of Net £180,000, which was made for this year, has been repeated for next year.

17, Minor Departments.—Expenditure more £226,000, of which £215,000 has been hitherto recorded under Local Funds; the rest is for some increase in the cost of Horse-breeding Operations chiefly for military purposes.

Budget Estimates, 1878-79.

18 and XIV, *Law and Justice*.—Expenditure less £1,000; Revenue more £8,000; Net Expenditure less £9,000; Net Expenditure £2,476,000. The Expenditure this year is affected by the Famine.

19 and XV, *Police*.—Expenditure more £244,000; Revenue less £7,000; Net Expenditure more £251,000, of which £244,000 is imported from Local Funds.

20 and XVI, *Marine*.—Expenditure more £30,000; Revenue less £35,000; Net Expenditure more £65,000; Net Expenditure £373,000. As has already been explained, the Revenue collected at Calcutta this year was exceptional; the increase next year is for the construction of a Steam-vessel for the Marine Surveys.

21 and XVII, *Education*.—Expenditure more £290,000; Revenue more £1,000; Net Expenditure more £289,000; imported from Local Funds £276,500.

23, *Medical*.—Expenditure more £42,000; imported from Local Funds £66,100. The saving is in Bengal, where the Local Government is taking vigorous measures to enforce economy.

24, *Stationery and Printing*.—Expenditure less £11,000; the Expenditure in 1877-78 was swollen by the Famine.

25, *Political*.—Expenditure less £31,000. The reduction is in England, where several exceptional items caused an abnormal expenditure this year.

28 and XIX, *Superannuations*.—Expenditure less £14,000; Revenue less £22,000; Net Expenditure more £8,000; a normal increase to the grant, which may, perhaps, prove too small. The gross figures this year are swollen by the retirement of the junior subscribers to the Bombay Medical Retiring Fund.

29 and XX, *Exchange*.—Expenditure more £1,384,000. Revenue less £1,000. Net Expenditure more £1,383,000.

The sum of £17,000,000 must be remitted in 1878-79 for the supply of the Home Treasury; it is estimated that this will cost Rs. 20,00,00,000, being at the rate of 1s. 8.4d. The rate for the adjustment of transactions between the Indian and Imperial Governments has been fixed by the Secretary of State at 1s. 9d.

30 and XXI, *Miscellaneous*.—Expenditure more £76,000; Revenue less £77,000. Imported from Local Funds £93,800. The decrease of Revenue is chiefly at the Home Treasury, where there have been exceptional receipts in 1877-78.

31, *Famine Relief*.—The Government of Madras estimates that £500,000 may be spent in 1878-79 on famine operations.

32, *The Army*.—Expenditure less £636,000; Revenue less £17,000; Net Expenditure less £619,000. Net Grant £14,905,000. Of this considerable saving, £225,100 (net) is in India and the rest is in England. The extra cost of the Army attributed to the Famine this year is £200,000; for next year it is only £55,000; this accounts for £145,000 of the saving in India: the saving at the Home Treasury is entirely in Stores, the Grant for expenditure on Stores being much lower than has been usual lately.

34 and XXIII, *Public Works, Ordinary*.—Expenditure more £1,839,000; Revenue less £10,000; Net Expenditure more £1,849,000; transferred from Local Funds £1,401,000. Of the remaining £448,000, a considerable sum is nominal, owing to the adjustment of the Expenditure in 1877-78 in connection with the Famine as already described. £189,900 is in Bengal, the Lieutenant-Governor having determined to spend some of the balances at credit of his Government; this amount is balanced by a corresponding entry on the Revenue side under *Provincial Deficits*: £70,800 is in the Imperial Expenditure, including provision for a costly dredger for the harbour at Kurrachee.

35 and XXV, *Guaranteed Railways*.—Expenditure less £154,000; Revenue less £965,000; Net Expenditure more £811,000; Net Expenditure by the Accounts £94,000. True Net Expenditure, as shown in the Table in the Review of the Regular Estimates, £935,000, or £926,000 more than this year.

It does not seem safe to count upon a repetition next year of the signal prosperity of the current year. The estimate is for a less favourable result than that obtained even in 1876-77, when the net cost to the State was £714,384; but, in that year, only £296,000 was surrendered to the Companies as Surplus Profits, whereas in 1878-79 the Government expect to pay £642,000 as such profits.

36 and XXVI, *State Railways*.—Revenue more £430,000; Expenditure more £298,000; Net Revenue better £132,000, which seems moderate, considering the large capital expenditure that is being incurred.

38, *Productive Public Works*.—Net loss £322,000, the expenditure this year having been accidentally swollen by the Famine; indeed, the Government of India can hardly undertake with confidence to provide yearly even 4½ millions for expenditure on Productive

Public Works. Of the whole grant, £4,555,000, £3,553,000 will be spent upon Railways and £1,000,000 on Canals, as follows:—

CANALS.	In the year.	To the end of the year.	CANALS.	In the year.	To the end of the year.
	£	£		£	£
Bari Doab	15,000	1,553,000	Ganges, Lower	280,000	...
Sirhind	230,000	1,315,000	Ganges, and Agra	...	...
Western Jumna	96,000	669,000	Soane, Orissa, and	275,000	...
			Midnapur	60,000	...
			Bombay Works	60,000	...
			Madras	...	...
RAILWAYS.					
Punjab Northern	513,000	3,230,000			
Indus Valley	560,000	5,610,000			
Northern Bengal	312,000	1,628,000			
Tirhut	60,000	515,000			
Patna and Gya	180,000	180,000			
Nalhati	10,000	37,000			
Cawnpore and Farakh-					
abad	150,000	150,000			
Rajputana	94,000	2,869,000			
Western Rajputana	582,000	999,000			

Thus, again, the comparatively unproductive expenditure mounts up to the large sum of £1,169,000. The Public Works Department estimate that there still remains to be spent on these works as follows:—

	£
Western Jumna Re-alignment	286,000
Indus Valley Railway	700,000
Punjab Northern	680,000
Total	1,666,000

When this is spent, the cost of these works will have been as follows:—

	£
Western Jumna Realignment	955,000
Indus Valley Railway	6,310,000
Punjab Northern Railway	3,910,000
Total	11,175,000

XXIV and 34, *Irrigation*.—Revenue more £43,000; Expenditure more £14,000; Net Revenue more £29,000; Net Revenue £80,000. The improvement is in Bengal, where the Soane Canals are expected to yield increased revenue.

XXVIII and 37, *Provincial Deficits and Surpluses*.—The Provincial Governments are expected to incur a net deficit of £268,000; that is to say, they will expend that sum out of their balances; this amount will appear in the General Account under the appropriate Heads of Services, and must be made good by the Provincial Governments, whose payment to the Imperial Treasury will appear under this Head.

It remains now only to speak of the Estimates of Ways and Means for the service of 1878-79. The little abstract in the right hand corner of Statement No. IV shows that, besides the deficit of Revenue which, as has been seen, is estimated at £2,399,000, the Government is called upon to provide for the repayment to the extinct Military Funds of the sum of £281,000 for which credit is taken as Revenue; to find £600,000 net for advances to Native States, Municipalities, Port Trusts, &c.; and, lastly, to repay £1,000,000 Railway Capital to the Guaranteed Companies. Thus the net requirements of the year in excess of the Revenue amount to £4,280,000. Towards meeting this demand the Government is prepared to submit to a reduction by £1,500,000 of the Public Balance, and to content itself with an estimated balance on the 31st March 1879 of only £14,500,000, viz., £13,069,200 in India and £1,430,800 in the Home Treasury. The amount is rather small, but if the year is prosperous it may turn out to be larger. Some anticipated petty receipts raise the expected assets of the Government, including the £1,500,000 taken from the balances, to £1,780,000; there remains still wanting £2,500,000; and for this sum resort must probably be had to the money market during the year. The Government is not at present prepared to announce how, or when, or where it will invite subscriptions for this sum.

Budget Estimates, 1878-79.

CONCLUDING
REMARKS.

The Estimates of 1878-79 thus show a surplus on the ordinary account of £2,156,000, or omitting the credit of £281,000, from the Military Funds, which, as has just been said, must first be borrowed before it is credited as Revenue, a surplus of £1,875,000. The expected arrears of land revenue, £671,000, exceed by £116,000 the £555,000 which is provided on account of the Famine. Deducting this sum, the net surplus becomes £1,759,000. There is, happily, no deduction to be made in respect of the loan operations of the year; for provision is made upon the estimates for the remittance in full of all the requirements of the Home Treasury. So far, it would seem that, besides supplying the whole £1,500,000 wanted for Famine insurance, a surplus of £259,000 remains. But it must be once more remarked that of the £4,555,000 set down for Productive Public Works, £1,169,000 is allotted for works which do not in fact comply with the condition of being truly productive. These dead-weight obligations are now, however, approaching liquidation. Of the whole estimated cost of the Frontier Line, of Railway and the re-alignment of the Western Jumna Canal (£11,175,000) there will remain, it is hoped, after the end of 1878-79, only £1,666,000 to spend. Meanwhile, it is clear that, favorable in many respects as the present Estimates appear, the country has not been required by the measures of taxation recently adopted to make any unnecessary sacrifices for the Public Weal.

In an appendix will be found some interesting Financial and Commercial Statistics illustrating the economical history and condition of India during the period covered by this Statement.

By order of His Excellency the Viceroy and Governor General in Council.

R. B. CHAPMAN,

Secretary to the Government of India.

FORT WILLIAM,

The 18th March 1878.

STATEMENTS.

I.
REVENUE AND EXPENDITURE OF THE GOVERNMENT
Estimates.

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	19,857,152	20,940,800	20,103,000	...	837,800	22,071,000	1,968,000	...
II.—TRIBUTES ...	694,934	697,900	695,000	...	2,900	705,000	10,000	...
III.—FOREST ...	598,687	579,200	629,000	49,800	...	682,000	53,000	...
IV.—EXCISE ...	2,523,045	2,561,700	2,502,000	...	59,700	2,750,000	248,000	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...
VII.—CUSTOMS ...	2,483,345	2,486,900	2,630,000	143,100	...	2,480,000	...	150,000
VIII.—SALT ...	6,304,658	6,343,000	6,566,000	223,000	...	6,813,000	247,000	...
IX.—OPIMUM ...	9,122,460	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000
X.—STAMPS ...	2,838,628	2,896,400	2,985,000	88,600	...	2,977,000	...	8,000
XI.—MINT ...	258,854	175,000	449,000	274,000	...	180,000	...	269,000
XII.—POST OFFICE ...	794,328	825,900	841,000	15,100	...	872,000	31,000	...
XIII.—TELEGRAPH ...	341,227	315,500	338,000	22,500	...	334,000	...	4,000
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000
XVI.—MARINE ...	233,179	201,900	236,000	34,100	...	201,000	...	35,000
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...
XVIII.—INTEREST ...	536,281	512,500	536,000	23,500	...	562,000	26,000	...
XIX.—SUPERANNUATION CONTRI- BUTIONS ...	607,242	597,400	620,000	22,600	...	598,000	...	22,000
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000
XXI.—MISCELLANEOUS ...	411,025	279,300	339,000	59,700	...	262,000	...	77,000
TOTAL ...	48,616,625	49,075,900	50,015,000	939,100	...	54,864,000	4,849,000	...
XXII.—ARMY ...	925,473	892,000	912,000	20,000	...	895,000	...	17,000
XXIII.—PUBLIC WORKS, ORDY.	198,371	199,500	206,000	6,500	...	196,000	...	10,000
XXIV.—IRRIGATION ...	523,100	551,800	599,000	47,400	...	642,000	43,000	...
XXV.—GUARANTEED RAILWAYS	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	...
XXVI.—STATE RAILWAYS ...	371,691	674,800	537,000	...	137,800	967,000	430,000	...
XXVII.—LOCAL CONTRIBUTIONS	45,894	415,100	8,000	...	407,100	...	...	...
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GOVERNMENTS (PRO- VINCIAL SURPLUSES) ...	159,568	33,800	43,000	9,200	...	289,000	246,000	...
GRAND TOTAL ...	56,022,277	56,510,800	56,682,000	1,721,100	...	63,250,000	4,568,000	...
EXPENSE ...	2,182,778	621,700	3,431,000	2,809,300	...	...	...	...

FORT WILLIAM;
FINANCIAL DEPARTMENT.
The 18th March 1878

EDWARD GAY
DEPT. SECRETARY

OF INDIA IN INDIA AND IN ENGLAND.
1878-79.

(£1 = Rs. 10)

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	5,408,655	5,646,500	5,748,000	101,500	...	5,909,000	161,000	...
2.—INTEREST, OTHER ACCOUNTS ...	394,514	359,600	358,000	...	1,600	372,000	14,000	...
3.—REFUNDS AND DRAWBACKS ...	291,106	306,000	288,000	...	18,000	324,000	36,000	...
4.—LAND REVENUE ...	2,504,611	2,506,800	2,539,000	32,400	...	2,961,000	422,000	...
5.—FOREST ...	436,181	418,300	450,000	31,700	...	479,000	29,000	...
6.—EXCISE ...	90,693	107,100	100,000	...	7,100	96,000	...	4,000
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...
9.—CUSTOMS ...	194,230	193,300	200,000	6,700	...	196,000	...	4,000
10.—SALT ...	488,460	518,700	531,000	12,300	...	520,000	...	11,000
11.—OPIMUM ...	2,841,647	2,360,000	2,719,000	359,000	...	2,250,000	...	469,000
12.—STAMPS ...	96,266	98,200	103,000	4,800	...	124,000	21,000	...
13.—MINT ...	130,601	89,200	132,000	42,800	...	110,000	...	22,000
14.—POST OFFICE ...	859,783	894,300	901,000	6,700	...	942,000	41,000	...
15.—TELEGRAPH ...	473,127	495,500	483,000	...	12,500	514,000	31,000	...
16.—ADMINISTRATION ...	1,474,095	1,423,200	1,468,000	44,800	...	1,463,000	...	5,000
17.—MINOR DEPARTMENTS ...	320,138	322,800	324,000	1,200	...	550,000	226,000	...
18.—LAW AND JUSTICE ...	3,275,821	3,294,400	3,300,000	5,600	...	3,299,000	...	1,000
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...
20.—MARINE ...	699,584	544,700	544,000	...	700	574,000	30,000	...
21.—EDUCATION ...	730,013	741,300	725,000	...	16,300	1,015,000	290,000	...
22.—ECCLIASTICAL ...	163,896	166,600	159,000	...	7,600	164,000	5,000	...
23.—MEDICAL ...	596,897	598,900	605,000	6,100	...	647,000	42,000	...
24.—STATIONERY AND PRINTING ...	443,776	414,200	441,000	26,800	...	430,000	...	11,000
25.—POLITICAL ...	505,228	396,000	463,000	67,000	...	432,000	...	31,000
26.—ALLOWANCES AND ASSIGNS ...	1,672,543	1,673,500	1,663,000	...	10,500	1,655,000	...	8,000
27.—CIVIL FURLOUGH ALLOES ...	235,990	238,100	233,000	...	5,100	233,000	...	...
28.—SUPERANNUATIONS ...	1,798,569	1,812,700	1,856,000	43,300	...	1,842,000	...	14,000
29.—LOSS BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...
30.—MISCELLANEOUS ...	249,622	202,600	200,000	...	2,600	276,000	76,000	...
31.—FAMINE RELIEF ...	2,145,431	1,425,000	5,284,000	3,809,000	...	500,000	...	4,784,000
TOTAL CIVIL ...	32,861,100	30,942,300	35,513,000	4,570,700	...	33,942,000	...	3,171,000
32.—ARMY ...	15,792,112	16,238,600	16,436,000	197,400	...	16,806,000	...	369,000
33.—PUBLIC WORKS ORDINARY ...	3,519,699	3,426,500	3,335,000	...	21,200	5,124,000	1,798,000	...
34.—IRRIGATION ...	527,200	548,100	548,000	4,900	...	563,000	14,000	...
35.—GUARANTEED RAILWAYS ...	5,058,148	5,196,200	5,645,000	448,800	...	5,491,000	...	154,000
36.—STATE RAILWAYS ...	283,070	483,000	406,000	...	77,000	704,000	299,000	...
37.—ADJUSTING PAYMENTS TO PROVINCIAL GOVTS. (PRO- VINCIAL SURPLUSES) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000
TOTAL ORDINARY ...	58,205,055	56,932,600	62,113,000	5,180,400	...	61,094,000	...	1,019,000
38.—PUBLIC WORKS ...	3,809,284	3,623,000	4,877,000	1,249,000	...	2,155,000	2,155,000	...

W. H. STUBBS
DEPT. SECRETARY

W. H. STUBBS
DEPT. SECRETARY

II.
REVENUE AND EXPENDITURE OF THE GOVERNMENT
(Distinguishing Revenue and Charges
Estimates,

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	19,857,152	20,940,800	20,103,000	...	837,800	22,071,000	1,968,000	...
II.—TRIBUTES ...	694,934	697,900	695,000	...	2,900	705,000	10,000	...
III.—FOREST ...	598,687	579,200	629,000	49,800	...	682,000	53,000	...
IV.—EXCISE ...	2,523,045	2,561,700	2,502,000	...	59,700	2,750,000	248,000	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...
VII.—CUSTOMS ...	2,483,345	2,486,900	2,630,000	143,100	...	2,480,000	...	150,000
VIII.—SALT ...	6,304,658	6,343,000	6,566,000	223,000	...	6,813,000	247,000	...
IX.—OPIUM ...	9,122,460	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000
X.—STAMPS ...	2,838,628	2,898,400	2,985,000	88,600	...	2,977,000	...	8,000
XI.—MINT ...	258,854	175,000	449,000	274,000	...	180,000	...	269,000
XII.—POST OFFICE ...	794,328	825,900	841,000	15,100	...	872,000	31,000	...
XIII.—TELEGRAPH ...	341,227	315,500	388,000	22,500	...	334,000	...	4,000
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000
XVI.—MARINE ...	233,179	201,900	236,000	34,100	...	201,000	...	35,000
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...
XVIII.—INTEREST ...	536,281	512,500	536,000	23,500	...	562,000	26,000	...
XIX.—SUPERANNUATION CON- TRIBUTIONS ...	607,242	597,400	620,000	22,600	...	598,000	...	22,000
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000
XXI.—MISCELLANEOUS ...	411,025	279,300	339,000	59,700	...	262,000	...	77,000
XXII.—ARMY ...	925,473	892,000	912,000	20,000	...	895,000	...	17,000
XXIII.—PUBLIC WORKS, ORDY.	198,371	199,500	206,000	6,500	...	198,000	...	10,000
XXVII.—PROVL. CONTRIBUTIONS	45,894	415,100	8,000	...	407,100	...	...	8,000
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GOVERNMENTS (PRO- VINCIAL DEFICITS) ...	159,568	33,800	43,000	9,200	...	289,000	246,000	...
TOTAL ...	49,945,931	50,616,300	51,184,000	567,700	...	56,244,000	5,068,000	...
<i>Revenue from Productive Public Works.</i>								
XXIV.—IRRIGATION ...	523,100	551,600	599,000	47,400	...	642,000	43,000	...
XXV.—GUARANTEED RAILWAYS	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	965,000
XXVI.—STATE RAILWAYS ...	371,691	674,800	537,000	...	137,800	967,000	430,000	...
REVENUE FROM PRODUCTIVE PUB- LIC WORKS ...	6,076,346	5,694,600	7,498,000	1,803,400	...	7,006,000	...	492,000
GRAND TOTAL REVENUE ...	56,022,277	56,310,900	58,682,000	2,371,100	...	63,250,000	4,568,000	...
DEFICIT ...	2,182,778	621,700	3,431,000	2,809,300	...	...	...	3,431,000

FORT WILLIAM;
 FINANCIAL DEPARTMENT,
 The 18th March 1878.

EDWARD GAY
Deputy Comptroller General.

OF INDIA IN INDIA AND IN ENGLAND.
of Productive Public Works.)
 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	4,512,722	4,601,800	4,678,300	76,500	...	4,650,700	...	27,600
2.—INTEREST, OTHER ACCOUNTS...	394,514	359,600	358,000	...	1,600	372,000	14,000	...
3.—REFUNDS AND DRAWBACKS...	291,106	306,000	288,000	...	18,000	324,000	36,000	...
4.—LAND REVENUE ...	2,504,611	2,506,600	2,539,000	32,400	...	2,961,000	422,000	...
5.—FOREST ...	436,181	418,300	450,000	31,700	...	479,000	29,000	...
6.—EXCISE ...	90,693	107,100	100,000	...	7,100	96,000	...	4,000
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...
9.—CUSTOMS ...	194,230	193,300	200,000	6,700	...	196,000	...	4,000
10.—SALT ...	488,480	518,700	531,000	12,300	...	520,000	...	11,000
11.—OPIUM ...	2,841,647	2,360,000	2,719,000	359,000	...	2,250,000	...	469,000
12.—STAMPS ...	96,266	98,200	103,000	4,800	...	124,000	21,000	...
13.—MINT ...	130,601	89,200	132,000	42,800	...	110,000	...	22,000
14.—POST OFFICE ...	859,783	894,300	901,000	6,700	...	942,000	41,000	...
15.—TELEGRAPH ...	473,127	495,500	483,000	...	12,500	514,000	31,000	...
16.—ADMINISTRATION ...	1,474,095	1,423,200	1,468,000	44,800	...	1,463,000	...	5,000
17.—MINOR DEPARTMENTS ...	320,138	322,800	324,000	1,200	...	550,000	226,000	...
18.—LAW AND JUSTICE ...	3,275,821	3,294,400	3,300,000	5,600	...	3,299,000	...	1,000
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...
20.—MARINE ...	699,584	544,700	544,000	...	700	574,000	30,000	...
21.—EDUCATION ...	730,013	741,300	725,000	...	16,300	1,015,000	290,000	...
22.—ECCLESIASTICAL ...	163,866	166,600	159,000	...	7,600	164,000	5,000	...
23.—MEDICAL ...	596,887	598,900	605,000	6,100	...	647,000	42,000	...
24.—STATIONERY AND PRINTING...	443,776	414,200	441,000	26,800	...	430,000	...	11,000
25.—POLITICAL ...	505,228	396,000	463,000	67,000	...	432,000	...	31,000
26.—ALLOWANCES AND ASSIGNS. ...	1,672,543	1,673,500	1,663,000	...	10,500	1,655,000	...	8,000
27.—CIVIL FURLOUGH ALLOWANCES.	235,990	238,100	233,000	...	5,100	233,000	...	...
28.—SUPERANNUATIONS ...	1,798,569	1,812,700	1,856,000	43,300	...	1,842,000	...	14,000
29.—LOSS BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...
30.—MISCELLANEOUS ...	249,622	202,600	200,000	...	2,600	276,000	76,000	...
31.—FAMINE RELIEF ...	2,145,431	1,425,000	5,234,000	3,809,000	...	500,000	...	4,734,000
32.—ARMY ...	15,792,112	16,238,600	16,436,000	197,400	...	15,800,000	...	636,000
33.—PUBLIC WORKS ORDINARY...	3,519,699	3,426,500	3,335,000	...	91,500	5,174,000	1,839,000	...
37.—ADJUSTING PAYMENTS TO PROVINCIAL GOVTS. (PRO- VINCIAL SURPLUSES) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000
EXPENDITURE ORDINARY ...	51,430,704	49,665,600	54,444,300	4,778,700	...	53,078,700	...	1,365,600
<i>Expenditure on Productive Public Works (Working Expenses and Interest).</i>								
1.—INTEREST ON DEBT FOR PRO- DUCTIVE PUBLIC WORKS...	895,933	1,044,700	1,069,700	25,000	...	1,258,300	188,600	...
34.—IRRIGATION ...	537,200	543,100	548,000	4,900	...	562,000	14,000	...
35.—GUARANTEED RAILWAYS ...	5,058,148	5,196,200	5,645,000	448,800	...	5,491,000	...	154,000
36.—STATE RAILWAYS ...	283,070	483,000	406,000	...	77,000	704,000	298,000	...
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST) ...	6,774,351	7,267,000	7,668,700	401,700	...	8,015,300	346,600	...
GRAND TOTAL ...	58,205,055	56,932,600	62,113,000	5,180,400	...	61,094,000	...	1,019,000
SURPLUS ...	...	...	...	...	...	2,156,000	2,156,000	...

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

The figures in italics show the results of the engagements between the Provincial Governments and the Imperial Government. Their effect appears in the Imperial accounts only in the surpluses payable to the Local Governments or deficits payable by the Local Governments.

III. REVENUE AND EXPENDITURE OF THE PROVINCIAL GOVERNMENTS AND ADMINISTRATIONS.

(£1 = Rs. 10.)

REVENUES AND RECEIPTS.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
						Increase.	Decrease.
	£	£	£	£	£	£	£
I.—LAND REVENUE ...	13,300	712,200	698,900	...	723,300	11,100	...
IV.—EXCISE ...	...	1,668,500	1,668,500	...	1,761,200	92,700	...
V.—ASSESSED TAXES ...	...	90,000	90,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	213,000	213,000	...	3,310,200	3,097,200	...
VII.—CUSTOMS ...	1,200	16,700	15,500	...	15,900	...	800
VIII.—SALT ...	...	25,600	25,600	...	24,900	...	700
X.—STAMPS ...	...	2,351,000	2,351,000	...	2,311,000	...	40,000
XII.—POST OFFICE ...	...	...	...	...	...	...	...
XIV.—LAW AND JUSTICE ...	501,800	711,200	209,400	...	719,200	8,000	...
XV.—POLICE ...	69,900	75,700	5,800	...	68,700	...	7,000
XVI.—MARINE ...	2,600	151,200	148,600	...	115,100	...	36,100
XVII.—EDUCATION ...	101,100	108,700	7,600	...	109,200	500	...
XIX.—SUPERANNUATION CONTRIBUTIONS ...	...	9,600	9,600	...	9,600	...	...
XXI.—MISCELLANEOUS ...	95,300	209,400	114,100	...	185,100	...	24,300
XXIII.—PUBLIC WORKS, ORDY. ...	106,900	117,700	10,800	...	104,100	...	13,600
XXIV.—CANALS ...	...	401,500	401,500	...	422,700	21,200	...
XXVI.—STATE RAILWAYS ...	...	62,300	62,300	...	171,800	109,500	...
XXVII.—CONTRIBUTIONS ...	38,600	10,500	...	28,100	...	...	10,600
<i>Allotments placed at the credit of the Provincial Governments from Imperial Resources</i> ...	5,029,400	4,988,000	...	41,400	4,898,400	...	89,600
TOTAL ...	5,960,100	11,922,800	5,962,700	...	15,715,400	3,792,600	...
XXVIII.—DEFICITS ...	33,800	42,900	9,100	...	289,000	246,100	...
GRAND TOTAL ...	5,993,900	11,965,700	5,971,800	...	16,004,400	4,038,700	...

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

EXPENDITURE.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
						Increase.	Decrease.
	£	£	£	£	£	£	£
1.—Interest on Debt* ...	...	489,500	489,500	...	611,300	121,800	...
Famine Insurance ...	...	...	...	...	776,500	776,500	...
2.—INTEREST OTHER ACCOUNTS ...	400	...	...	400	...	...	...
3.—REFUNDS AND DRAWBACKS ...	6,100	87,800	81,700	...	104,400	16,600	...
4.—LAND REVENUE ...	32,900	1,502,900	1,470,000	...	1,925,400	422,500	...
5.—FOREST ...	800	1,100	300	...	1,200	100	...
6.—EXCISE ...	18,500	65,700	47,200	...	66,400	700	...
7.—ASSESSED TAXES ...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	42,400	42,400	...
9.—CUSTOMS ...	1,500	156,100	154,600	...	152,800	...	3,300
10.—SALT ...	100	67,200	67,100	...	60,200	...	7,000
12.—STAMPS ...	100	56,300	56,200	...	56,200	...	100
14.—POST OFFICE ...	26,100	27,800	1,700	...	127,500	99,700	...
16.—ADMINISTRATION ...	12,400	512,500	500,100	...	515,700	3,200	...
17.—MINOR DEPARTMENTS ...	41,300	76,400	35,100	...	282,900	206,500	...
18.—LAW AND JUSTICE ...	867,200	2,604,000	1,736,800	...	2,613,900	9,900	...
19.—POLICE ...	2,086,000	2,114,400	28,400	...	2,358,300	243,900	...
20.—MARINE ...	2,200	118,500	116,300	...	117,400	...	1,100
21.—EDUCATION ...	734,300	711,800	...	22,500	1,002,200	290,400	...
22.—ECCLESIASTICAL ...	4,300	32,300	28,000	...	33,400	1,100	...
23.—MEDICAL ...	402,900	438,700	35,800	...	477,300	38,600	...
24.—STATIONERY AND PRINTING ...	144,800	145,100	300	...	137,600	...	7,500
<i>Ditto supplied from Central Stores</i> ...	...	120,600	120,600	...	125,800	5,200	...
25.—POLITICAL ...	3,900	400	...	3,500	300	...	100
26.—ALLOWANCES AND ASSIGNTS. ...	...	654,800	654,800	...	653,600	...	1,200
28.—SUPERANNUATIONS... ..	...	106,600	106,600	...	117,900	11,300	...
30.—MISCELLANEOUS ...	94,500	113,200	18,700	...	198,700	85,500	...
33.—PUBLIC WORKS, ORDINARY ...	1,410,700	1,273,100	...	137,600	3,015,000	1,741,900	...
34.—CANALS... ..	...	203,100	203,100	...	212,000	8,900	...
36.—STATE RAILWAYS ...	...	50,400	50,400	...	142,700	92,300	...
TOTAL ...	5,891,000	11,736,300	5,845,300	...	15,983,000	4,246,700	...
37.—SURPLUSES ...	102,900	229,400	126,500	...	21,400	...	208,000
GRAND TOTAL ...	5,993,900	11,965,700	5,971,800	...	16,004,400	4,038,700	...

* Includes Imperial share of net profits from Canals and Railways.

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

IV.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES OF

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—BALANCE	17,872,393	12,687,800	15,464,665	2,776,865	...	16,000,000	...	535,335
II.—PUBLIC REVENUE	56,022,277	56,310,900	58,682,000	2,371,100	...	63,250,000	4,568,000	...
III.—LOCAL REVENUE	3,547,042	3,590,300	3,565,000	...	25,300	600,000	...	2,965,000
IV.—SERVICE FUNDS, CIVIL	594,588	538,000	563,000	25,000	...	600,000	37,000	...
V.—SERVICE FUNDS, MILITARY	127	...	...	...	...	...	...	...
VI.—LOANS TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS REPAID	153,825	158,000	247,000	89,000	...	200,000	...	47,000
VII.—SAVINGS BANKS' DEPOSITS	717,881	558,000	643,000	85,000	...	700,000	57,000	...
VIII.—OTHER DEPOSITS RECEIVED & ADVANCES RECOVERED	17,637,584	10,553,300	20,000,000	9,446,700	...	14,000,000	...	6,000,000
IX.—LOCAL REMITTANCES	93,167	800,000	50,000	...	750,000	200,000	150,000	...
X.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS	16,756,537	17,000,000	21,000,000	4,000,000	...	20,000,000	...	1,000,000
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY	1,927,735	1,170,000	1,288,000	118,000	...	1,300,000	12,000	...
XII.—SECRETARY OF STATE'S BILLS ON INDIA SOLD*	12,695,799	12,250,000	10,105,000	...	2,145,000	17,000,000	6,895,000	...
XIII.—SUNDRY OBLIGATIONS IN- CURRED	529,956	568,000	602,000	34,000	...	500,000	...	102,000
XIV.—PUBLIC DEBT INCURRED*	6,842,945	7,378,000	8,620,000	1,242,000	...	2,800,000	...	5,820,000
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED	2,831,447	2,024,600	4,533,000	2,508,400	...	1,950,000	...	2,583,000
TOTAL	138,223,303	125,586,900	145,362,665	19,775,765	...	139,100,000	...	6,262,665

The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1878-79 are the that the Secretary of State will raise by Bills the exact amount stated;

Abstract of the above showing how the

ACCOUNTS, 1876-77.		REGULAR ESTI	
	£		£
SAVINGS BANKS' DEPOSITS	40,741	DEFICIT OF PUBLIC REVENUE	5,992,062
SERVICE FUNDS, CIVIL	153,348	DEFICIT OF LOCAL REVENUE...	128,320
REMITTANCES	824,622	SERVICE FUNDS, MILITARY	283,269
PUBLIC DEBT INCURRED	4,750,145	LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	473,174
BALANCE REDUCED	2,407,728	DEPOSITS REPAID AND ADVAN- CES MADE	145,710
		GUARANTEED RAILWAY CAPI- TAL WITHDRAWN	970,376
		SUNDRY OBLIGATIONS	183,673
TOTAL	8,176,584	TOTAL	8,176,584
		TOTAL	10,353,000

PORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

(£1 = Rs. 10)

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—WHOLE PUBLIC EXPENDITURE	62,014,339	60,560,600	66,990,000	6,429,400	...	65,649,000	...	1,341,000
2.—LOCAL EXPENDITURE	3,675,362	3,450,600	3,000,000	...	450,600	600,000	...	2,400,000
3.—SERVICE FUNDS, CIVIL	441,240	457,000	540,000	83,000	...	500,000	...	40,000
4.—SERVICE FUNDS, MILITARY	283,396	283,300	297,000	13,700	...	281,000	...	16,000
5.—LOANS ADVANCED TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS	626,999	658,000	1,163,000	505,000	...	800,000	...	363,000
6.—SAVINGS BANKS' DEPOSITS WITHDRAWN	677,140	508,000	651,000	143,000	...	650,000	...	1,000
7.—OTHER DEPOSITS REPAID AND ADVANCES MADE	17,783,294	10,978,000	18,000,000	7,022,000	...	14,000,000	...	4,000,000
8.—LOCAL REMITTANCES	17,738	800,000	630,000	...	170,000	200,000	...	430,000
9.—INTER-PROVINCIAL AND IN- TER-DEPARTMENTAL TRANS- ACTIONS	16,671,346	17,000,000	20,246,665	3,246,665	...	20,000,000	...	246,665
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY	1,579,555	1,216,200	1,423,000	206,800	...	1,270,000	...	153,000
11.—SECRETARY OF STATE'S BILLS ON INDIA PAID	12,379,977	12,250,000	10,432,000	...	1,818,000	17,000,000	6,568,000	...
12.—SUNDRY OBLIGATIONS DIS- CHARGED	713,629	392,500	479,000	86,500	...	400,000	...	79,000
13.—PUBLIC DEBT DISCHARGED	2,092,800	878,000	1,366,000	488,000	...	300,000	...	1,066,000
14.—GUARANTEED RAILWAY CAPI- TAL WITHDRAWN	3,801,823	2,643,500	4,145,000	1,501,500	...	2,950,000	...	1,195,000
15.—BALANCE	15,464,665	13,511,200	16,000,000	2,488,800	...	14,500,000	...	1,500,000
TOTAL	138,223,303	125,586,900	145,362,665	19,775,765	...	139,100,000	...	6,262,665

best that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself or that the exact amount stated will be borrowed during the year.

Ways and Means are provided.

MATES, 1877-78.		BUDGET ESTIMATES, 1878-79.	
	£		£
DEFICIT OF PUBLIC REVENUE	8,308,000	SERVICE FUNDS, CIVIL	100,000
SERVICE FUNDS, MILITARY	297,000	SAVINGS BANKS' DEPOSITS	50,000
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	916,000	SUNDRY OBLIGATIONS	100,000
SAVINGS BANKS' DEPOSITS WITHDRAWN	8,000	REMITTANCES	30,000
REMITTANCES	288,665	PUBLIC DEBT INCURRED	2,500,000
BALANCE INCREASED	535,335	BALANCE REDUCED	1,500,000
TOTAL	10,353,000	TOTAL	4,280,000
		TOTAL	4,280,000

W. WATERFIELD,
Offr. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUE AND EXPENDITURE OF THE

Estimates.

V.

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	19,857,152	20,940,800	20,103,000	...	837,800	22,071,000	1,968,000	...
II.—TRIBUTES ...	694,934	697,900	695,000	...	2,900	705,000	10,000	...
III.—FOREST ...	598,687	579,200	616,100	36,900	...	682,000	65,900	...
IV.—EXCISE ...	2,523,045	2,561,700	2,502,000	...	59,700	2,750,000	248,000	...
V.—ASSESSED TAXES ...	310	...	90,000	90,000	...	765,000	675,000	...
VI.—PROVINCIAL RATES ...	...	...	213,000	213,000	...	3,316,000	3,103,000	...
VII.—CUSTOMS ...	2,483,345	2,486,900	2,630,000	143,100	...	2,480,000	...	150,000
VIII.—SALT ...	6,304,658	6,343,000	6,566,000	223,000	...	6,813,000	247,000	...
IX.—OPIUM ...	9,122,460	8,610,000	9,198,000	588,000	...	8,250,000	...	948,000
X.—STAMPS ...	2,838,628	2,896,400	2,985,000	88,600	...	2,977,000	...	8,000
XI.—MINT ...	258,828	175,000	449,000	274,000	...	180,000	...	269,000
XII.—POST OFFICE ...	794,328	825,900	841,000	15,100	...	872,000	31,000	...
XIII.—TELEGRAPH ...	326,461	309,400	331,800	22,400	...	329,100	...	2,700
XIV.—LAW AND JUSTICE ...	789,828	842,700	815,000	...	27,700	823,000	8,000	...
XV.—POLICE ...	64,277	70,000	76,000	6,000	...	69,000	...	7,000
XVI.—MARINE ...	233,168	201,900	236,000	34,100	...	201,000	...	35,000
XVII.—EDUCATION ...	105,516	101,900	110,000	8,100	...	111,000	1,000	...
XVIII.—INTEREST ...	509,990	502,500	513,000	10,500	...	552,000	39,000	...
XIX.—SUPERANNUATION CONTRI- BUTIONS ...	512,591	505,900	520,200	14,300	...	501,000	...	19,200
XX.—GAIN BY EXCHANGE ...	51,649	37,900	44,000	6,100	...	43,000	...	1,000
XXI.—MISCELLANEOUS ...	368,733	267,300	291,000	24,300	...	249,000	...	42,600
TOTAL ...	48,438,586	48,956,300	49,925,700	869,400	...	54,739,100	4,913,400	...
XXII.—ARMY ...	882,940	845,000	854,700	9,700	...	850,000	...	4,700
XXIII.—PUBLIC WORKS, ORDY...	181,177	181,400	188,200	6,800	...	177,800	...	10,600
XXIV.—IRRIGATION ...	522,749	551,600	599,000	47,400	...	642,000	43,000	...
XXV.—GUARANTEED RAILWAYS	5,181,555	4,468,200	6,362,000	1,893,800	...	5,397,000	...	965,000
XXVI.—STATE RAILWAYS ...	371,691	674,800	537,000	...	137,800	967,000	430,000	...
XXVII.—PROV. CONTRIBUTIONS	45,894	415,100	8,000	...	407,100	...	...	8,000
XXVIII.—ADJUSTING RECEIPTS FROM PROVINCIAL GO- VERNMENTS (PROVIN- CIAL DEFICITS) ...	159,588	33,800	43,000	9,200	...	289,000	246,000	...
GRAND TOTAL ...	55,784,160	56,196,200	58,417,600	2,221,400	...	63,061,700	4,644,100	...

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

GOVERNMENT OF INDIA IN INDIA.
1878-79.

(£1 = Rs. 10)

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
CIVIL.	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	3,091,692	3,160,000	3,256,000	96,000	...	3,280,500	24,500	...
2.—INTEREST, OTHER ACCOUNTS	393,912	359,600	357,200	...	2,400	371,000	13,800	...
3.—REFUNDS AND DRAWBACKS ...	291,106	306,000	288,000	...	18,000	324,000	36,000	...
4.—LAND REVENUE ...	2,502,119	2,502,200	2,534,400	32,200	...	2,958,100	423,700	...
5.—FORESTS ...	434,183	415,700	443,100	27,400	...	476,000	32,900	...
6.—EXCISE ...	90,629	107,100	95,000	...	12,100	96,000	1,000	...
7.—ASSESSED TAXES ...	...	...	6,000	6,000	...	54,000	48,000	...
8.—PROVINCIAL RATES ...	...	...	...	...	...	43,000	43,000	...
9.—CUSTOMS ...	194,319	193,300	200,000	6,700	...	196,000	...	4,000
10.—SALT ...	485,429	518,700	530,500	11,800	...	520,000	...	10,500
11.—OPIUM ...	2,841,044	2,360,000	2,717,200	357,200	...	2,249,000	...	468,200
12.—STAMPS ...	71,136	72,300	74,000	1,700	...	74,300	300	...
13.—MINT ...	90,872	86,000	106,300	20,300	...	88,000	...	18,300
14.—POST OFFICE ...	784,177	796,300	803,000	6,700	...	843,900	40,900	...
15.—TELEGRAPH ...	371,446	394,100	393,700	...	400	377,700	...	16,000
16.—ADMINISTRATION ...	1,250,083	1,198,600	1,249,900	51,300	...	1,247,400	...	2,500
17.—MINOR DEPARTMENTS ...	282,525	278,200	292,900	14,700	...	510,000	217,100	...
18.—LAW AND JUSTICE ...	3,274,247	3,289,300	3,299,200	9,900	...	3,296,300	...	2,900
19.—POLICE ...	2,158,032	2,095,000	2,124,000	29,000	...	2,368,000	244,000	...
20.—MARINE ...	518,988	399,900	389,600	...	10,300	411,300	21,700	...
21.—EDUCATION ...	729,403	740,700	724,100	...	16,600	1,014,400	290,300	...
22.—ECCLESIASTICAL ...	161,126	165,200	157,000	...	8,200	162,900	5,900	...
23.—MEDICAL ...	596,887	598,900	605,000	6,100	...	647,000	42,000	...
24.—STATIONERY AND PRINTING...	250,152	235,500	239,600	4,100	...	232,000	...	7,600
25.—POLITICAL ...	490,544	326,500	383,300	56,800	...	398,700	15,400	...
26.—ALLOWANCES AND ASSIGNS ...	1,651,476	1,652,400	1,641,900	...	10,500	1,633,900	...	8,000
27.—CIVIL FURLOUGH ALLOWANCES.	778	100	1,000	900	...	1,000	...	...
28.—SUPERANNUATIONS ...	578,006	576,700	602,000	25,300	...	588,000	...	14,000
29.—GAIN BY EXCHANGE ...	2,181,611	1,600,000	1,616,000	16,000	...	3,000,000	1,384,000	...
30.—MISCELLANEOUS ...	204,748	163,600	158,000	...	5,600	243,000	85,000	...
31.—FAMINE RELIEF...	2,144,927	1,425,000	5,223,500	3,798,500	...	500,000	...	4,723,500
TOTAL CIVIL ...	26,116,097	26,016,900	30,511,400	4,494,500	...	28,205,400	...	2,306,000
32.—ARMY ...	11,847,191	12,070,000	12,149,700	79,700	...	11,919,600	...	230,100
33.—PUBLIC WORKS ORDINARY ...	2,985,258	3,323,800	3,238,000	...	85,800	5,049,500	1,811,500	...
34.—IRRIGATION ...	938,776	543,100	548,000	4,900	...	562,000	14,000	...
35.—GUARANTEED RAILWAYS ...	371,397	504,200	960,000	455,800	...	742,000	...	218,000
36.—STATE RAILWAYS ...	324,947	483,000	406,000	...	77,000	704,000	298,000	...
37.—ADJUSTING PAYMENTS TO PRO- VINCIAL GOVERNMENTS (PROVIN- CIAL SURPLUS) ...	153,726	102,900	230,000	127,100	...	21,000	...	209,000
TOTAL ORDINARY ...	44,737,292	43,043,900	48,043,100	4,999,200	...	47,203,500	...	839,600
PRODUCTIVE PUBLIC WORKS	3,190,070	2,893,500	3,756,500	863,000	...	3,568,000	...	188,500

W. WATERFIELD,
Deputy Comptroller General.

B. B. CHAPMAN,
Secy. to the Govt. of India.

VI REVENUE AND EXPENDITURE OF THE HOME

Estimates.

REVENUE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH THE REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—LAND REVENUE ...	...	...	...	...	...	...	...	...
III.—FOREST ...	...	...	12,900	12,900	...	...	...	12,900
XI.—MINT ...	26	...	...	...	...	...	...	...
XIII.—TELEGRAPH ...	14,766	8,100	6,200	100	...	4,900	...	1,800
XVI.—MARINE ...	13	...	...	...	...	...	...	...
XVIII.—INTEREST ...	26,291	10,000	23,000	13,000	...	10,000	...	13,000
XIX.—SUPERANNUATION CON- TRIBUTIONS ...	94,651	91,500	99,800	8,300	...	97,000	...	2,800
XXI.—MISCELLANEOUS ...	42,292	12,000	47,400	35,400	...	13,000	...	34,400
TOTAL ...	178,039	119,600	189,300	69,700	...	124,900	...	64,400
XXII.—ARMY ...	42,533	47,000	57,300	10,300	...	45,000	...	2,300
XXIII.—PUBLIC WORKS, ORDY.	17,194	18,100	17,800	...	300	18,400	600	...
XXIV.—IRRIGATION ...	351	...	...	...	...	...	...	...
GRAND TOTAL ...	238,117	184,700	264,400	79,700	...	188,300	...	76,100

FORT WILLIAM;
FINANCIAL DEPARTMENT.
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller.

(£1 = Rs.10.)

TREASURY OF THE GOVERNMENT OF INDIA. 1878-79.

EXPENDITURE.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	BUDGET ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—INTEREST ON DEBT ...	2,316,963	2,486,500	2,492,000	5,500	...	2,628,500	136,500	...
2.—INTEREST, OTHER ACCOUNTS ...	602	...	800	800	...	1,000	200	...
4.—LAND REVENUE ...	2,492	4,400	4,600	200	...	2,900	...	1,700
5.—FOREST ...	1,998	2,600	6,900	4,300	...	3,000	...	3,900
6.—EXCISE ...	64	...	5,000	5,000	...	...	...	5,000
9.—CUSTOMS ...	11	...	...	...	...	...	...	...
10.—SALT ...	3,051	...	500	500	...	...	...	500
11.—OPIMUM ...	8	...	1,800	1,800	...	1,000	...	800
12.—STAMPS ...	25,130	25,900	29,000	3,100	...	49,700	20,700	...
13.—MINT ...	39,729	3,200	25,700	22,500	...	22,000	...	3,700
14.—POST OFFICE ...	75,606	98,000	98,000	...	...	98,100	100	...
15.—TELEGRAPH ...	101,681	101,400	89,300	...	12,100	136,300	47,000	...
16.—ADMINISTRATION ...	224,012	224,600	218,100	...	6,500	215,600	...	2,500
17.—MINOR DEPARTMENTS ...	37,613	44,600	31,100	...	13,500	40,000	8,900	...
18.—LAW AND JUSTICE ...	1,574	5,100	800	...	4,300	2,700	1,900	...
20.—MARINE ...	180,596	144,800	154,400	9,600	...	162,700	8,300	...
21.—EDUCATION ...	610	600	900	300	...	600	...	300
22.—ECCLIASTICAL ...	2,740	1,400	2,000	600	...	1,100	...	900
24.—STATIONERY AND PRINTING ...	193,624	178,700	201,400	22,700	...	198,000	...	3,400
25.—POLITICAL ...	14,684	69,500	79,700	10,200	...	33,300	...	46,400
26.—ALLOWANCES AND ASSIGNS. ...	21,067	21,100	21,100	...	...	21,100	...	...
27.—CIVIL, FURLOUGH ALLOWANCES.	235,212	238,000	232,000	...	6,000	232,000	...	...
28.—SUPERANNUATIONS ...	1,220,563	1,236,000	1,254,000	18,000	...	1,254,000	...	...
30.—MISCELLANEOUS ...	44,874	39,000	42,000	3,000	...	33,000	...	9,000
31.—FAMINE RELIEF ...	504	...	10,500	10,500	...	...	...	10,500
TOTAL CIVIL ...	4,745,008	4,925,400	5,001,800	76,200	...	5,136,600	135,000	...
32.—ARMY ...	3,044,921	4,168,600	4,286,300	117,700	...	3,880,400	...	405,900
33.—PUBLIC WORKS ORDINARY ...	87,877	103,700	97,000	...	5,700	124,500	27,500	...
IRRIGATION ...	3,211	...	...	...	...	...	...	...
STATE RAILWAYS ...	...	...	...	...	...	...	...	...
GUARANTEED RAILWAYS ...	4,686,751	4,692,000	4,685,000	...	7,000	4,749,000	64,000	...
TOTAL ORDINARY ...	13,467,763	13,888,700	14,069,900	181,200	...	13,890,500	...	179,400
PRODUCTIVE PUBLIC WORKS	619,214	734,500	1,120,500	386,000	...	987,000	...	133,500

W. WATERFIELD,
Deputy Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

VII.

RECEIPTS AND DISBURSEMENTS AT THE TREASURIES

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
I.—BALANCE ...	16,952,494	11,539,700	12,750,698	1,210,998	...	14,734,600	1,983,902	...
II.—PUBLIC REVENUE ...	55,784,160	56,126,200	58,417,600	2,291,400	...	63,061,700	4,644,100	...
III.—LOCAL REVENUE ...	3,547,042	3,590,300	3,565,000	...	25,300	600,000	...	2,965,000
IV.—SERVICE FUNDS, CIVIL ...	594,588	538,000	563,000	25,000	...	600,000	37,000	...
V.—SERVICE FUNDS, MILITARY	127	...	...	...	...	...	...	...
VI.—LOANS TO NATIVE STATES, CORPORATIONS AND IN- DIVIDUALS REPAYED ...	153,825	158,000	247,000	89,000	...	200,000	...	47,000
VII.—SAVINGS BANKS' DEPOSITS...	717,881	558,000	643,000	85,000	...	700,000	57,000	...
VIII.—OTHER DEPOSITS RECEIVED & ADVANCES RECOVERED	17,518,721	10,549,300	19,937,800	9,388,500	...	13,996,000	...	5,941,800
IX.—LOCAL REMITTANCES ...	93,167	800,000	50,000	...	750,000	200,000	150,000	...
X.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS ...	16,756,537	17,000,000	21,000,000	4,000,000	...	20,000,000	...	1,000,000
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	1,786,124	1,022,000	1,186,000	164,000	...	1,145,000	...	41,000
XIII.—SUNDRY OBLIGATIONS IN- CURRED ...	529,956	568,000	602,000	34,000	...	500,000	...	102,000
XIV.—PUBLIC DEBT INCURRED*	742,945	3,628,000	4,420,000	792,000	...	2,800,000	...	1,620,000
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED ...	1,941,752	1,510,200	1,953,900	443,700	...	1,822,100	...	131,800
TOTAL ...	117,119,319	107,587,700	125,335,998	17,748,298		120,359,400		4,976,598

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1878-79 are the that the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated.

Abstract of the above showing how the

ACCOUNTS, 1876-77.		BUDGET ESTIMATES, 1877-78.		REGULAR ESTIMATES, 1877-78.	
£		£		£	
SURPLUS OF PUBLIC REVENUE ...	7,856,798	DEFICIT OF LOCAL REVENUE...	128,320	SURPLUS OF PUBLIC REVENUE ...	1,983,902
SERVICE FUNDS, CIVIL ...	153,348	SERVICE FUNDS, MILITARY ...	283,269	SURPLUS OF LOCAL REVENUE ...	505,000
SAVINGS BANKS' DEPOSITS ...	40,741	LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	473,174	SERVICE FUNDS, CIVIL ...	37,000
REMITTANCES ...	1,723,354	DEPOSITS REPAYED AND AD- VANCES MADE ...	290,631	OTHER DEPOSITS RECEIVED...	1,941,000
GUARANTEED RAILWAY CAPITAL RECEIVED ...	582,962	SECRETARY OF STATE'S BILLS PAID ...	12,879,977	REMITTANCES ...	925,008
BALANCE REDUCED ...	4,901,796	SUNDRY OBLIGATIONS ...	183,673	SUNDRY OBLIGATIONS ...	123,000
		PUBLIC DEBT DISCHARGED ...	848,865	PUBLIC DEBT INCURRED ...	3,054,000
TOTAL ...	14,558,899	TOTAL ...	14,558,899	GUARANTEED RAILWAY CAP- ITAL RECEIVED ...	387,900
				TOTAL ...	13,636,902

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

(£1 = Rs. 10)

OF THE GOVERNMENT OF INDIA IN INDIA.

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
	£	£	£	£	£	£	£	£
1.—WHOLE PUBLIC EXPENDITURE	47,927,362	45,937,400	51,799,600	5,862,200	...	50,771,500	...	1,028,100
2.—LOCAL EXPENDITURE ...	3,675,362	3,450,600	3,000,000	...	450,600	600,000	...	2,400,000
3.—SERVICE FUNDS, CIVIL ...	441,240	457,000	540,000	83,000	...	500,000	...	40,000
4.—SERVICE FUNDS, MILITARY ...	283,396	283,300	297,000	13,700	...	281,000	...	16,000
5.—LOANS ADVANCED TO NATIVE STATES, CORPORATIONS AND INDIVIDUALS ...	626,999	658,000	1,163,000	505,000	...	800,000	...	363,000
6.—SAVINGS BANKS' DEPOSITS WITHDRAWN ...	677,140	508,000	651,000	143,000	...	650,000	...	1,000
7.—OTHER DEPOSITS REPAYED AND ADVANCES MADE ...	17,779,352	10,974,000	17,996,800	7,022,800	...	13,996,000	...	4,000,800
8.—LOCAL REMITTANCES ...	7,738	800,000	630,000	...	170,000	200,000	...	430,000
9.—INTER-PROVINCIAL AND IN- TER-DEPARTMENTAL TRANS- ACTIONS ...	16,671,346	17,000,000	20,246,665	3,246,665	...	20,000,000	...	246,665
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	223,390	117,000	434,333	317,333	...	157,900	...	276,433
11.—SECRETARY OF STATE'S BILLS ON INDIA PAID ...*	12,379,977	12,250,000	10,432,000	...	1,818,000	17,000,000	6,568,000	...
12.—SUNDRY OBLIGATIONS DIS- CHARGED ...	713,629	392,500	479,000	86,500	...	400,000	...	79,000
13.—PUBLIC DEBT DISCHARGED ...	1,592,800	878,000	1,366,000	488,000	...	300,000	...	1,066,000
14.—GUARANTEED RAILWAY CAP- ITAL WITHDRAWN ...	1,358,890	1,381,900	1,566,000	184,100	...	1,633,800	267,800	...
15.—BALANCE ...	12,750,698	12,500,000	14,734,600	2,234,600	...	13,069,200	...	1,665,400
TOTAL ...	117,119,319	107,587,700	125,335,998	17,748,298		120,359,400		4,976,598

that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself will be borrowed during the year; or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

ACCOUNTS, 1876-77.		BUDGET ESTIMATES, 1877-78.		REGULAR ESTIMATES, 1877-78.	
£		£		£	
SERVICE FUNDS, MILITARY ...	297,000	SURPLUS OF PUBLIC REVENUE	12,290,200	SERVICE FUNDS, MILITARY ...	281,000
LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	91,000	SERVICE FUNDS, CIVIL ...	100,000	LOANS TO NATIVE STATES, COR- PORATIONS AND INDIVIDUALS	600,000
SAVINGS BANKS' DEPOSITS	8,000	SAVINGS BANKS' DEPOSITS ...	50,000	REMITTANCES ...	987,100
SECRETARY OF STATE'S BILLS PAID ...	10,432,000	REMITTANCES ...	987,100	SECRETARY OF STATE'S BILLS PAID ...	17,000,000
PUBLIC DEBT DISCHARGED ...	...	SUNDRY OBLIGATIONS ...	100,000	PUBLIC DEBT INCURRED ...	2,500,000
BALANCE INCREASED ...	1,983,902	PUBLIC DEBT INCURRED ...	3,054,000	GUARANTEED RAILWAY CAP- ITAL RECEIVED ...	188,300
TOTAL ...	13,636,902	TOTAL ...	17,881,000	BALANCE REDUCED ...	1,665,400
				TOTAL ...	17,881,000

W. WATERFIELD,
Deputy Comptroller General.

R. B. CHAPMAN,
Deputy Comptroller General.

VIII RECEIPTS AND DISBURSEMENTS AT THE HOME

RECEIPTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
I.—BALANCE ...	£ 919,899	£ 1,148,100	£ 2,713,967	£ 1,565,867	...	£ 1,265,400	...	£ 1,448,567
II.—PUBLIC REVENUE ...	238,117	184,700	264,400	79,700	...	188,300	...	76,100
VIII.—OTHER DEPOSITS RECEIVED AND ADVANCES RECOVERED ...	118,863	4,000	62,200	58,200	...	4,000	...	58,200
XI.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	141,811	148,000	102,000	...	46,000	155,000	53,000	...
XII.—SECRETARY OF STATE'S BILLS ON INDIA SOLD*	12,695,799	12,250,000	10,105,000	...	2,145,000	17,000,000	6,895,000	...
XIV.—PUBLIC DEBT INCURRED*	6,100,000	3,750,000	4,200,000	450,000	...	...	...	4,200,000
XV.—GUARANTEED RAILWAY CAPITAL RECEIVED ...	889,695	514,400	2,579,100	2,064,700	...	127,900	...	2,451,200
TOTAL ...	21,103,984	17,999,200	20,026,667	2,027,467	...	18,740,800	...	1,286,067

* The Estimates in this Statement of the amounts to be borrowed and to be supplied to the Home Treasury by Bills in 1877-78 are the amounts which the Secretary of State will raise by Bills the exact amount stated; or that the exact amount stated.

Abstract of the above showing how the

ACCOUNTS, 1876-77.		REGULAR ESTIMATES, 1877-78.	
SECRETARY OF STATE'S BILLS SOLD ...	£ 12,695,799	DEFICIT OF REVENUE ...	£ 13,848,860
DEPOSITS RECEIVED AND ADVANCES RECOVERED ...	114,921	REMITTANCES ...	1,214,554
PUBLIC DEBT INCURRED ...	5,600,000	GUARANTEED RAILWAY CAPITAL WITHDRAWN ...	1,553,338
		BALANCE INCREASED ...	1,794,068
TOTAL ...	18,410,720	TOTAL ...	18,410,720

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 18th March 1878.

EDWARD GAY,
Deputy Comptroller General.

TREASURY OF THE GOVERNMENT OF INDIA.

(£1 = Rs. 10)

DISBURSEMENTS.	ACCOUNTS, 1876-77.	BUDGET ESTIMATES, 1877-78.	REGULAR ESTIMATES, 1877-78.	INCREASE.	DECREASE.	BUDGET ESTIMATES, 1878-79.	ESTIMATES, 1878-79, COMPARED WITH REGULAR ESTIMATES, 1877-78.	
							Increase.	Decrease.
1.—PUBLIC EXPENDITURE ...	£ 14,086,977	£ 14,623,200	£ 15,190,400	£ 567,200	...	£ 14,877,500	...	£ 312,900
7.—OTHER DEPOSITS REPAID AND ADVANCES MADE ...	3,942	4,000	3,200	...	800	4,000	800	...
10.—REMITTANCE ACCOUNT WITH THE HOME TREASURY ...	1,356,165	1,099,200	988,667	...	110,533	1,112,100	123,433	...
13.—PUBLIC DEBT DISCHARGED ...	500,000	...	...	...	...	...	...	...
14.—GUARANTEED RAILWAY CAPITAL WITHDRAWN ...	2,442,933	1,261,600	2,579,000	1,317,400	...	1,316,200	...	1,262,800
15.—BALANCE ...	2,713,967	1,011,200	1,265,400	254,200	...	1,430,800	165,400	...
TOTAL ...	21,103,984	17,999,200	20,026,667	2,027,467	...	18,740,800	...	1,286,067

that can now be made; but they are subject to modification as the year goes on; the Government must not be understood to pledge itself that it will be borrowed during the year; or that it will be borrowed in India or in England as the case may be.

Ways and Means are provided.

ESTIMATES, 1877-78.		BUDGET ESTIMATES, 1878-79.	
DEFICIT OF REVENUE ...	£ 14,926,000	SECRETARY OF STATE'S BILLS SOLD ...	£ 17,000,000
REMITTANCES ...	886,667	DEFICIT OF REVENUE ...	14,689,200
		REMITTANCES ...	957,100
		GUARANTEED RAILWAY CAPITAL WITHDRAWN ...	1,188,300
		BALANCE INCREASED ...	165,400
TOTAL ...	15,812,667	TOTAL ...	17,000,000

W. WATERFIELD,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

APPENDIX A.

Extract from speech by the HON'BLE SIR JOHN STRACHEY, in the Legislative Council of the Governor General of India, on the 9th February 1878.

A desire has been expressed that I would explain more fully, than has hitherto been done, the manner in which the Government proposes to apply the proceeds of these new taxes. I shall, I feel certain, be very readily able to do this to the satisfaction of the Council, for nothing can be clearer than the principles on which the Government proposes to act.

I can hardly do better, in the first place, than ask the Council to look at the brief official Statement of Objects and Reasons, which was published with the new Taxation Bills when they were first introduced. That Statement explained, in a few words, the reasons for these measures. It was said that the necessity was imposed upon the Government of India of bringing the public revenues and expenditure into a state of proper equilibrium; that famines could no longer be treated as exceptional calamities; and that the obligations entailed by them must be provided for among the ordinary charges of the State. The periodical occurrence of famine must, therefore, enter into the calculation of the Government in making provision for its ordinary yearly wants, and such a surplus of ordinary income over expenditure must be provided in each year of prosperity, as would make a sensible impression on the debt which it might be necessary to incur in times of famine. To enable the Government, it was said, to meet these obligations, additional taxation was necessary.

The object which I thus stated is a perfectly simple one. These new taxes are required for the sole purpose of giving us, year by year, a sufficient surplus of income over expenditure to meet these famine charges, which had not hitherto been taken into consideration in our yearly accounts. It seems to have been supposed by some that the primary object of the Government of India was to give to the Local Governments the proceeds of these new taxes, and to transfer to them, in some mysterious manner, certain indefinite obligations in relation to the future charges arising from famine. There could be no greater mistake, and I am sure that I have never said anything to justify it. These great calamities can only be met by aid of the resources of the Government of India, and it is these resources that must be strengthened to meet the obligations they impose. Although then, as I shall presently explain, we shall use the Local Governments as our agents in levying these taxes, their proceeds will mainly go into the Imperial Treasury. With their help we hope to secure that surplus revenue, which will enable us in the future to discharge the heavy obligations which the periodical occurrence of famine entails upon the country, without being driven into the fatal course of constantly increasing the public debt, and the burden it involves.

As I previously explained, we start with the hypothesis, that in every ten years the Government of India will have to spend £15,000,000 on the relief of famine. The case will be put into its simplest form, if we assume that the whole of the £15,000,000 will have to be spent at once at the end of this period, and the arguments I am about to use will not be in any way invalidated by this assumption, though it be not strictly true. Now, as the very foundation of our policy is the resolution not to permit this expenditure to create a constantly increasing charge for interest, the expedient of simply borrowing when the occasion occurs, and thus increasing the annual charges on account of debt, say, by £600,000 in each period of ten years must, of course, be set aside; and it follows that we can only obtain the £15,000,000 which we require by saving up an equivalent sum in years of prosperity. If we provide for this purpose a *bond fide* surplus of £1,500,000 a year for ten years, we shall have obtained our £15,000,000.

As we cannot keep our annual savings locked up in a separate box, it is inevitable that when the actual necessity for spending the £15,000,000 arrives, we shall have to borrow the money, so that what we have practically to do is this—we must reduce our debt by £1,500,000 year by year during the whole period, or by £15,000,000 in the ten years, thereby reducing the yearly charge for interest at the end of that time by £600,000. Then, when the necessity for spending the £15,000,000 arrives, we can borrow that amount and incur a fresh charge for interest of £600,000 a year, and be no worse off than we were ten years before. This process, by which in periods of prosperity the charge for interest on debt is gradually reduced, thus constantly restoring the exhausted power of borrowing without increased taxation, is what the Government virtually proposes to adopt.

In India, however, the policy has been deliberately and wisely accepted of borrowing every year large sums of money for the construction of the railways and canals which it is absolutely necessary that the country should possess if its material advancement is not to be arrested. Even if the financial consequences of this policy had been less satisfactory than they have been, it might still have been our duty to persevere in it, though it should have called for increased sacrifices from the country in the form of taxation. But experience has shown beyond the shadow of a doubt that, looking at the matter even from a purely financial point of view, we could have done nothing wiser and more profitable than go on investing capital in these undertakings; and that so long as these investments are prudently limited, as they have been up to

the present time, so that the growing income derived from the works keeps pace with the charge for interest on the borrowed funds, they may be continued with complete financial safety.

It was on considerations such as these that Lord Lawrence in 1869, in his minute on Railway extension, assuming that the revenues could, without objection, bear a yearly charge of about 1½ millions, to meet the interest on Capital outlay on productive works in course of construction, &c., during the period in which their income is become developed, based his proposals for the gradual, but systematic, prosecution of this class of works, and that the Government of India has been since acting with most satisfactory results. The forecasts relating to the extraordinary expenditure on Railways and Irrigation Works that have from time to time been prepared in the Public Works Department have supplied sufficient evidence of the prudence with which this part of our financial policy has been conducted, and it is only necessary to follow the same principles in the future to ensure equally sound results.

The truth of these remarks can readily be established. In the first place, the net charge for the interest on the Guaranteed Railway Capital which was upwards of 1½ millions sterling in 1870-71, was reduced by the growth of the income to less than £300,000 in 1876-77, while in the present financial year, partly no doubt from the increased famine traffic, the interest will be more than covered. And though next year quite so good a result cannot be anticipated, it is certain that in these six years a net improvement of more than 1½ millions has been secured for the public revenues by reason of these works. During the same period the total expenditure on State Railways has reached a sum involving a gross charge for interest now amounting to £700,000, against which we already have a net income of £300,000 yearly, leaving a net charge of £400,000. The Irrigation Works carried out in the same years have led to an increase of interest charge of £400,000 set off by an increased net income of £200,000, leaving a net charge of £200,000. On the whole, setting off the increased charge of £600,000 against the improved income of 1½ millions, the general result is an improved financial position of £600,000 a year, notwithstanding the large investments made in the new works, a considerable part of which is necessarily not yet productive, though it is rapidly becoming so.

The same general result is plainly indicated otherwise by the fact that the total charge for Interest on Debt of all sorts and Guaranteed Railway Capital is in the present year less than the charge in 1870-71 by about 2 millions, to which sum should be added the net increase of income due to Public Works, amounting, say, to £500,000, to show the improvement in the general financial position, which, if not directly due to the prosecution of these works, has, at all events, been consistent with a continued average expenditure upon them of hardly less than 4 millions a year. It must also be remembered that these results have been secured during a period in which very exceptional seasons of scarcity have occurred, involving charges of some 16 millions sterling.

We assume, therefore, that the Government will continue to borrow money on these principles for such productive works.

Now, it would be obviously absurd to pay off every year debt to the amount of £1,500,000, and simultaneously to incur fresh debt to the same extent. What, therefore, we have to do in the actual circumstances of the case, is, by applying to the construction of these works the proceeds of the new taxes, to reduce by £1,500,000 a year, the sum which we might otherwise have borrowed. The ultimate financial result of this, as will readily be seen, will be practically the same as that which would have followed if we had devoted every year £1,500,000 to the actual repayment of debt. For returning to our former hypothesis, we shall, at the end of our ten years, thus have prevented borrowing to the extent of £15,000,000, and our annual charge for interest will then be less by £600,000 a year than it would otherwise have been. We could, therefore, if occasion required, borrow £15,000,000 for the relief of famine, and be in no worse a financial position than we were at the beginning of the period of ten years.

The soundness of this argument depends, of course, on the assumption that the works which are constructed from our annual contribution of £1,500,000 from the public revenues will be really reproductive, that is, that they will at the end of the ten years produce an income at least equal to the interest which we should have to pay if we had then to replace by borrowing a sum equal to that furnished from the new taxes for their construction. This assumption, however, has no special or peculiar significance in connection with these new arrangements; it is (as I have just explained) the justification of our whole policy of borrowing money for works of public improvement. Whether we construct our railways and canals with borrowed capital, or pay for them out of this famine insurance fund, we equally assume that they will eventually give us a return of more than the ordinary charge for interest on the outlay; and to repeat what I had said before, experience has now been sufficiently prolonged to show conclusively that, notwithstanding all the mistakes that have been made, the gradual growth of the income of the productive public works has been sufficient to protect the Imperial Treasury against any increase to the actual charge for interest on debt. This explanation will show the Council how, either by the direct discharge of debt, or by the investment of money in productive works, if the circumstances of the time should render that course most suitable, charges on the revenue may be extinguished, or new income created, which shall enable the Government to borrow in the future to the full extent to which the proceeds of the new taxes are applied; and that a true famine insurance fund will thus have been created.

APPENDIX B.

No. 81 (Statistics and Commerce), dated India Office, London, 7th June 1877.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

I shall be glad to receive, when the Customs Accounts for the year 1876-77 are completed,

	Rs.		Rs.
* Grain and pulse	1	Galangal	263
Machinery	2	Essential seeds	333
Rape seed	2	Quince seed	414
Fish maws	2	Myrabolams	508
Printing materials	3	Animal oils	533
Hog's lard	3	Indigo	637
Fresh vegetables	6	Flour	768
Shark fins	7	Cotton canvas	781
Saltpetre	9	Paste-board and mill-board	801
Hemp bags	11	Liquors, "other"	1,251
Parts of ships	11	Military uniforms, &c.	1,358
Feathers	15	Essential oils	1,555
Poppy seeds	16	Shot and shell of lead	1,690
Ornamental woods	31	Sajeera seed	1,799
Linseed	32	Rosin	2,179
Jute, rope, and twine	35	Raw caoutchouc	2,249
Safflower	39	Baggage of passengers	2,464
Cardamoms	39	Brimstone	2,629
Opium	49	Ivory manufactures	2,669
Raw wool	51	Assafetida	2,888
Ginger	61	Tobacco, unmanufactured	2,918
Lac, "other" kinds	91	Telegraph materials	2,919
Wood manufactures	92	Seeds, "other" kinds	3,062
Borax	98	Hides, tanned	3,440
Mustard seed	138	Nutmegs	3,657
Building materials	162	Leather, unmanufactured	3,840
Cinnamon	169	Butter	3,848
Raw coir	184	Teel seed	3,924
Penalty duties	187	Saffron	3,996
Jute cloth and other manufactures.	187	Coir manufactures	4,122
Cassia	243	Cotton manufactures, "other" sorts.	4,380
Hemp cloth	246	Plate	4,418
Duties collected at Cambay	248	Madder	4,612
Aloes	260	Wall-paper	4,966

few of the minor articles which have been already removed from the Tariff, I presume that the amount received is in payment of duty incurred before the Tariff Act came into force. Without, however, entering into these considerations, and speaking generally, there appears to be no possible room for doubt as to the inexpediency of retaining on the Import Tariff the few articles which individually yield less than Rs. 10, or the 14 articles yielding each less than Rs. 100, or the 17 articles yielding less than Rs. 1,000; and some question may arise even as to the 25 articles, none of which give so much as Rs. 5,000. There is also an unspecified number of "other" unmanufactured articles, together bringing in a receipt of Rs. 452. The whole amount at stake in excluding these 65 or 70 articles would be Rs. 84,592, or less than £8,500.

3. I consequently request that this subject may receive Your Excellency's attention, and that at a convenient time the propriety of excluding from the Tariff items that will not be productive of revenue may be considered.

APPENDIX C.

No. 124 (Statistics and Commerce), dated India Office, London, 23rd August 1877.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

In continuation of my despatch, dated the 31st of May 1876, No. 9 (Separate Revenue),
* Dated 27th June 1877.

† Dated 6th July 1877.

I forward a copy of a memorial* from the Council of the East India Association, and of a reply† thereto by Mr. Raynsford Jackson on behalf of the Associated Committees of Employers and Workmen in the cotton manufacturing districts, respecting the abolition of the duties on the importation of cotton goods and yarns into India.

2. Your Excellency is well aware of the great importance attached by Her Majesty's Government to the gradual reduction of these duties at the earliest period that is not inconsistent with the financial requirements of your administration.

Dated Westminster, 27th June 1877.

To—The MOST HONOURABLE THE MARQUIS OF SALISBURY, Her Majesty's Secretary
of State for India in Council.

The Memorial of the Council
of the East India Association.

MOST RESPECTFULLY SHEWETH.—That great anxiety appears to exist in the minds of a large number of the natives of India in respect to the persistent endeavours which are being made by a very influential body in England to obtain from the Government the abolition, at the earliest possible period, of the 5 per cent. *ad valorem* duty now levied in India on the importation of cotton goods.

That the only arguments adduced in favour of the abolition are, that the duty in question is, in its nature, a protective duty, and that its abolition would therefore be a boon to the people of India at large in their capacity of consumers of British cotton goods.

That it has recently been shown, however, in a very able letter addressed by Mr. Soorabjee Shapoyee Bengallee, a member of the Legislative Council of Bombay, to the Viceroy, that the cotton goods of India and those of England have so little in common, that it is only to an almost inappreciable extent that they can come at all into competition with each other, the whole of the cotton goods of Manchester, with very trifling exceptions, being above all effective rivalry at the hands of the Indian manufacturer, while the cotton goods turned out by the latter, owing to their comparative coarseness and cheapness, are for the most part outside the range of competition on the part of Manchester. The only real competition that exists appears to be a competition between the mill-owners of India and the hand-loom weavers there.

There being thus no appreciable competition between the cotton goods of Manchester and those of India respectively, the whole argument, based on the allegation that the import duty levied in India is a protective duty, of course falls to the ground, and this has been clearly admitted by the Tariff Committee appointed by the Government of India. It would, indeed, be difficult so to characterise, under any circumstances, so small a duty as a 5 per cent. *ad valorem* duty—an amount not very greatly in excess of that retained on the importation of corn into Great Britain when the corn laws were abolished.

That with the argument based on the charge that the duty is a protective duty, there also falls to the ground the argument based on the assumption that the remission of the duty would be a boon to the people of India at large in their capacity of consumers of Manchester cotton goods. For nothing can be clearer than that, Manchester having the command of the Indian market so far as its own products are concerned, the greater part of the duty so remitted would find its way into the pockets of the Manchester mill-owners in the shape of additional profits, and not, in the shape of lower prices, into the pockets of the consumers in India.

That this will probably not be denied by the Manchester advocates of the abolition of the duty, the proposition being self-evident. Indeed, it would be but a poor compliment to their well known intelligence to suppose that they would take all the trouble they are taking, and have taken, for the purpose of forcing on the people of India a measure which the latter do not want, and wholly fail to appreciate, unless they were themselves to reap some substantial benefit from it.

That the case being as stated, it appears to your memorialists that, even if the finances of India were in so flourishing a condition that a sacrifice could be made of the £800,000 sterling per annum which this duty amounts to, there could still be no valid reason for selecting for abolition a duty than which none, in their opinion, could be more legitimate.

That, in support of this assertion, they would beg to remind Your Lordship that the state of things which enables Manchester to find a market for its goods in India to so vast an extent as is indicated by the duty, *viz.*, £16,000,000 sterling worth annually, has not been brought about without an immense expenditure by the Government and the people of India, expenditure in the shape of harbours and roads, police, and well-ordered legal tribunals, protection from external attack, and the maintenance of internal order, the development, to a high degree of the country's resources, and the numberless other items which it were needless to go on enumerating. Of all this expenditure, the Manchester mill-owner who sends his goods to India reaps his full share of the benefit in the shape of the secure and extensive market thus provided for him there, while, if it were not for this trifling duty levied on his fabrics, he would absolutely contribute nothing whatever towards it.

That it was on this very ground—that of the justice of compelling a trader to contribute something towards the expenditure of a country he exports to in protecting and facilitating his commerce—that Adam Smith, the great apostle of free trade, advocated the reasonableness of levying a moderate customs duty on imported goods, while denouncing the imposition of prohibitory or protective tariffs intended to give a monopoly to indigenous producers.

That your memorialists think it very natural that the natives of India should, under these circumstances, be so strongly opposed to the abolition of this duty, even if the finances of India were in such a condition as to enable the Government to dispense with the money it produces, but the finances of India being as they are, they have double reason to protest against a measure which would obviously necessitate the laying on them of new burthens.

That the burthens they have to bear, as it is, are very heavy, and in some instances, as, for example, the salt tax, may, without exaggeration, be called oppressive—a tax which not only presses very severely on the working classes of India generally, but is also very destructive to the cattle, which are the mainstay of the Indian cultivator, so much so, indeed, that it has been estimated by Europeans who have had practical experience as planters in India that the virtual prohibition of the use of salt as a cattle condiment, owing to its dearness, occasioned by the enormous duty on it, has had much to do with the frequent murrains there that carry off the cattle by thousands, and give a blow to the agriculture of the districts affected which it requires years for them to recover from.

That besides this there are other imposts, though not of so objectionable a nature, the only valid excuse for the retention of which is the impossibility of doing without them; and your memorialists cannot therefore be surprised if the natives who have called their attention to this matter should oppose so strongly the selection of a duty for abolition which is in itself so fair a one, which represents all that is contributed to the Indian Exchequer by the English exporters thither of goods to the value of £16,000,000 sterling per annum, and which, if abolished, would necessitate the simultaneous imposition of new taxes of equal amount upon the already heavily-taxed people of India. To strip the matter of all confusing phraseology, it would be simply to take from the people of India £500,000 sterling per annum, in addition to what they already pay, in order to increase the profits on their Indian trade of the cotton manufacturer of Manchester.

That if the natives of India had any representation in Parliament, and more especially if they had any representation at all commensurate with their numbers, their importance, or the £50,000,000 sterling they pay into the Indian Treasury annually, they might safely be left to fight their own battles with Manchester in that assembly; but as it is, excluded as they are from all voice in the management of their own affairs, the case seems to be peculiarly one in which the greatest care and deliberation are requisite before coming to any final decision upon it; for nothing could be more deplorable than that a feeling should arise among them that their interests were sacrificed to the interests of Manchester, and the more powerful, politically and commercially, those interests are, the more important it seems to your memorialists that all ground should be taken away for the possible creation of any such impression.

That your memorialists venture to think that nothing could be more conducive to the avoidance of such a danger, than for the Government to institute a full and searching inquiry into the whole subject before coming to any final decision in regard to the policy to be pursued in respect of it. This might be done by means of a Commission impartially selected and sitting with open doors at Bombay—the chief seat of the British cotton trade with India, as well as of the Indian cotton manufacturing industry. Before it might be examined all the Natives who had any evidence to offer, as well as the European representatives of the great Manchester houses in India, and the result would be, doubtless, a mass of information which would effectually set the matter in its true light, and enable Your Lordship to arrive at a conclusion beyond the reach of cavil or question on either side.

Your memorialists, therefore, most respectfully pray that this, or some other equally satisfactory method, may be adopted, with a view of finally terminating an agitation which at any time would be most undesirable, but which is particularly so at a moment when it is of the utmost importance that England and India should be cordially, as well as politically, united.

And your memorialists will ever pray.

Dated Blackburn, 6th July 1877.

To—The MOST HONOURABLE THE MARQUIS OF SALISBURY, *Her Majesty's Secretary of State for India in Council.*

The Associated Committees of Employers and Workmen representing the Public Meetings held in the Cotton Manufacturing Districts, to secure the Abolition of the Indian Import Duties on Cotton Goods and Yarns.

MY LORD MARQUIS,—On behalf of the above Associations, I have the honour to ask your attention to the following answer to the memorial addressed to Your Lordship by the Council of the East India Association.

The argument of the memorial is based upon three assumptions. I shall endeavour to shew that all three are incorrect, and that consequently the memorial itself is a superstructure without solid foundation:—

The 1st is, that there is no appreciable competition between the cotton goods of Manchester and those of India respectively, and that “the only real competition that exists appears to be a competition between the mill-owners of India and the hand-loom weavers there.”

The 2nd, that a 5 per cent. duty is so small that it would be difficult to characterise it as a protective duty.

The 3rd, that a Commission sitting in India and taking the evidence of “Natives” and “European representatives of the great Manchester houses in India,” would be able to acquire such information as would “enable Your Lordship to arrive at a conclusion beyond the reach of cavil or question on either side.”

1st.—“That there is no appreciable competition between the cotton “goods of Manchester and those of India respectively,” &c., &c.

It seems probable that the India Association is ignorant of the existence of Your Lordship's Despatch to the Viceroy of India, dated the 31st May 1876, as it has made no attempt to answer the arguments advanced therein, but has repeated in almost synonymous terms the fallacies so effectually exposed. I cannot, therefore, do better than ask Your Lordship's re-perusal of paragraphs 23 to 36 of that Despatch. Paragraphs 23 and 24 shew, on the authority of the Bombay Chamber of Commerce, that, comparing the three years 1858, 1859, and 1860 with the three years 1872, 1873, and 1874, a most serious decline had taken place in the British export to Bombay of the class of goods made in the Bombay mills concurrently with a very large increase in that of the finer goods not made in the Native mills.

These facts may be accepted as proving that there is a real competition between the productions of the English and Indian mills for the supply of coarse goods to India.

As regards the medium class of goods, which compose nearly two-thirds of our Indian exports, I admit that the Indian mills are not at present making them extensively, the reason being that they are fully employed in manufacturing the coarser fabrics, on which the transit charges and the duty tell the most heavily in favour of the Native manufacturer and against the importer. Their power to make these goods out of indigenous cotton has, however, been proved, and samples so made have been exhibited in England.

The English manufacturers, moreover, produced the medium, or shirting, class of goods out of Indian cotton without admixture with other growths, during the American war; and I have no hesitation in saying that when the factory industry of India has so extended as to over-supply the demand for coarse fabrics, the Native manufacturer will supplant the British in the supply of the Indian markets with the finer goods.

It is not unimportant that the same opinion has recently been given by an Indian manufacturer interested in more than one Indian mill.

2nd.—The statement that a 5 per cent. duty is so small that it would be difficult to characterise it as a protective duty is best met by shewing how it would affect an average-sized Bombay mill in competition with an English mill of the same size, presuming that British goods can be laid down in India *minus* the duty, and Native goods manufactured in India at the same price.

For this purpose I may take a mill of 30,000 spindles and 500 looms. The annual turnover will be about £70,000, which, at 5 per cent., is £3,500. Let the English mill-owner work for 30 years without profit, his Indian rival will have made out of the aid given by the duty £105,000, besides interest and compound interest.

I think, then, it will hardly be denied that 5 per cent. may be characterised as a protective duty.

3rd.—Of what nature is the evidence which the India Association would obtain by means of a committee from the “Natives” and “European representatives of the great Manchester houses in India?” Is it as to whether the duty is consistent with free trade principles? whether it has a protective operation? whether it is important enough in its pressure to merit the appellation of “protective?” whether the Indian Treasury can spare its amount? or whether the said Natives and European representatives will be dissatisfied and irritated if they cannot retain the bonus it confers in favour of their special investments?

I cannot think that we are without adequate light on all these points, and do not believe that anything stated by the gentlemen in question,—however disinterestedly solicitous they may be, exclusive of all considerations of personal advantage, to guard the Indian revenue, and to satisfy Indian sentiment,—would be regarded in the cotton textile districts as safe ground work for “a conclusion to be accepted as beyond the reach of cavil.”

As for the assumption that we are to submit to this duty in order to pay our share of the expenses of Indian administration, I ask how such a claim is consistent with our own practice and conclusion derived from adhesion to the principles of free trade, that taxes are not to be imposed upon any article which enters into competition with any home production without being balanced by countervailing internal duties, the result being that many countries from which we import the most largely, as the United States, contribute very much less towards our customs revenue than others which, like, China, avail themselves of our markets to a relatively small extent?

For the reasons above given, I respectfully solicit Your Lordship not to accede to the request of the India Association to appoint such a Commission as that suggested, the only and the evident consequence of which would be needless waste of time.

APPENDIX D.

No. 136 (Statistics and Commerce), dated India Office, London, 30th August 1877.

From—*Her Majesty's Secretary of State for India,*

To—*The Government of India.*

I TRANSMIT herewith a Resolution which was adopted by the House of Commons on the 11th July last, without a division, to the following effect:—

“That, in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit.”

2. Your Excellency will perceive that this expression of opinion on the part of the House of Commons is in entire conformity with the tenor of my despatch of the 31st May 1876, No. 9 (Separate Revenue), upon this question, as well as with the views of your Government, as reported in the speeches of Your Lordship and Sir John Strachey in the proceedings of your Legislative Council at Calcutta, on the occasion of the Budget Statement in March last.

3. It is a subject of much satisfaction to me that both Your Excellency and the Financial Member of your Council, after a careful review of the fiscal system of India, have been able to concur with me so unreservedly in the opinion that the early reduction of the duties on cotton manufactures, with a view to their ultimate repeal, is a measure of great importance, both on economical and political grounds; and I do not doubt that the resolution of the House of Commons, which I now convey to you, will strengthen your desire to give the earliest practicable effect to a reform which has already commended itself to your deliberate approval.

4. In your financial letter of the 16th March last, No. 83, you enclose Minutes by your colleagues, Sir Henry Norman, Sir Arthur Hobhouse, and Sir Edward Bayley, dissenting from the policy adopted by Your Excellency in Council with reference to the abolition of Sea Customs revenue, and stating their reasons for objecting to the announcement made by Sir John Strachey with respect to cotton goods.

5. I observe nothing in these dissents which I have not already discussed and dealt with by anticipation in my despatch of the 31st May 1876. I do not therefore think it necessary to refer to them further on the present occasion, especially as two of the dissentients, the Legal and Military Members of Council, have since left your Government.

6. I will only remark that the experience of the last twelve months has tended to confirm the opinions which I expressed last year in some important respects.

7. In paragraph 30 of that despatch, I referred to the increasing number of mills and spindles at work in India. In the report of Mr. O'Connor, enclosed in your letter of the 11th of June last, No. 11 (Statistics), it is stated that five more mills were about to begin work, and that it was estimated that by the end of March 1877 there would be 1,231,284 spindles employed in India.

8. In paragraph 31, I called attention to the inconvenience and administrative difficulty which would arise from the importation into Calcutta and other Indian ports of Bombay cotton goods, free of duty, side by side with the taxed imports of similar goods of British production.

9. The following figures will shew that this interportal trade has already attained considerable dimensions, a fact of some significance also as shewing the increased competition of Indian with British-made cotton manufactures.

Exports from Bombay of Indian-made cotton goods in 1875-76 to—

			Quantity.		Value.
Bengal—					
Twist and yarn ...	...	Lbs.	372,400	Rs.	1,64,180
Piece goods ...	...	Yds.	1,161,575	"	1,66,701
Madras—					
Twist and yarn ...	...	Lbs.	4,667,209	Rs.	21,44,983
Piece goods ...	...	Yds.	1,090,202	"	2,86,740
Other Indian ports—					
Twist and yarn ...	...	Lbs.	502,533	Rs.	2,30,443
Piece goods ...	...	Yds.	10,420,114	"	13,26,899
Total—					
Twist and yarn ...	...	Lbs.	5,542,142	Rs.	25,39,606*
Piece goods ...	...	Yds.	12,671,891	"	17,80,340

10. I can only, in conclusion, express my hope that the financial prospects of your Government in the approaching year may not preclude the possibility of commencing the reform of this branch of the Indian Tariff, but if, as now seems too probable, it shall unfortunately be such as to render you unable to incur the risk of any material loss of revenue from remission of duties, there are still two measures in connexion with this reform which should not, in my opinion, be delayed beyond the present year. I mean the repeal of the duty of 5 per cent. on foreign raw cotton imported into India, and the exemption from import duty of the lower qualities of cotton manufactures, upon which the present tax is incontestibly protective, not only in principle but in fact, and the value of which for revenue purposes is wholly insignificant.

Copy of a Resolution adopted by the House of Commons on 11th July 1877, without a division.

"That in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay so soon as the financial condition of India will permit."

* The totals for 1876-77 were as follows:—

		Quantity.	Value.
Twist and yarn ...	...	lbs. 10,697,088	Rs. 48,98,084
Piece-goods ...	...	yds. 17,088,801	Rs. 26,41,435
shewing a very large increase.			

APPENDIX E.

No. 4192, dated Calcutta, the 14th December 1877.

From—A. MACKENZIE, Esq., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Government of India, Financial Department.

I AM directed to acknowledge receipt of Financial Resolution No. 2506, dated the 8th instant, asking for an immediate report on the working of the orders of March last, extending the Financial powers and responsibilities of local Governments. The Government of India admit that it is not possible for any local Government as yet to express a mature or final judgment on the effects and tendencies of such important changes. All that is asked for is a general opinion on the working of the scheme, based upon the experience already gained, and an estimate of the probability or otherwise of the local Government being able to fulfil its engagements in the current year. Special information is also requested with reference to recent measures of provincial taxation and any other similar measures now in contemplation.

2. Dealing first with the question of Provincial Services, I am to say that the Lieutenant-Governor has only at present before him accounts showing the actual expenditure of 1876-77, and Accountant-General's consolidated abstract of receipts and disbursements for the first six months of the current year. In the regular estimate for 1876-77 it was assumed that the closing balances of that year would probably stand thus—

					Rs.
Under Provincial Services	...	...	...	...	47,692
Ditto Reserve	...	...	...	...	1,03,027
Total					1,50,719

Owing partly to the fact that the outlay was less and the receipts greater than had been anticipated, and partly to faulty preparation of the regular estimate itself, the actual closing balance has turned out to be better than the estimated by seven lakhs of rupees, and stands thus—

					Rs.
Under Provincial Services	...	...	...	...	2,88,446
Ditto Reserve	...	...	...	...	5,62,130
Total					8,50,576

3. The following statement shows the receipts of the first six months of the current year under all the main heads of Service, as compared with the receipts during the corresponding period of last year:—

Provincial Services.		Six months' Receipts.	
		1877-78.	1876-77.
		Rs.	Rs.
Land Revenue	...	50,476	34,505
Excise	...	36,06,910	31,91,669
Customs	...	32,548	28,998
Salt	...	1,16,855	1,19,797
Stamps	...	62,14,967	51,11,681
Law and Justice	...	3,74,220	4,08,241
Jails	...	3,15,779	2,69,505
Registration	...	3,53,284	3,04,854
Police	...	88,906	29,283
Marine	...	6,31,576	4,44,049
Education	...	2,78,715	2,43,532
Medical	...	76,313	53,117
Printing	...	30,592	31,650
Miscellaneous	...	1,34,241	1,76,069
Public Works	...	40,025	19,117
Cash recoveries	...	9,983	6,633
Total Provincial Service Receipts		1,33,04,300	1,04,85,490

This shows an improvement in Receipts of Rs. 18,38,810. (In the above Statement the Imperial allotment is for obvious reasons not treated as a receipt for purposes of comparison.)

4. The *Excise* revenue has shown remarkable improvement, attributable no doubt to the general prosperity of the country, and to increased attention paid to this branch of the revenue on the part of district officers. If the receipts in the last six months of the year bear the same ratio to the receipts of the first half as has been usual in former years, the revenue under this head may very probably be close upon 70 lakhs of rupees. Steps are being taken to secure this, and even a higher revenue, by the reorganization of the excise arrangements throughout the country, by more energetic efforts to suppress illicit distillation, by reforms in the matter of ganja, by raising the prices of excise opium, and by more careful local inspection by selected officers, and more vigorous administration in every branch of the department.

5. The *Stamp* revenue has also so far shown an abnormal development, attributable in the early months of the year to the operations under the Land Registration Act. But as nearly 4 lakhs out of the gross improvement of 11 lakhs shown in the table were realized in the month of September, and that mainly under Court Fee stamps, there is good ground for supposing that the revenue of the first half of the year has been unduly swelled by a rush of suits filed in anticipation of the expiry of the old Civil Procedure Code on the 30th September. The gross stamp revenue of the year cannot be expected to be 22 lakhs better than that of 1876-77. It will be satisfactory if, in the remaining months of the year, it even maintains the same figure as in the corresponding months of last year. Certain changes have, however, been introduced by the new Civil Procedure Code, which are likely to cause serious loss to the revenue until the new Stamp Bill becomes law, *e. g.*, the exemption from stamp of certificates of sale hitherto stamped as conveyances.

6. Under the head of 'Miscellaneous,' the receipts of the first six months are no criterion of the year's income, inasmuch as the large balances of unclaimed deposits are not credited to Government in the accounts until the close of the year. There is no reason to believe that the receipts under this head will eventually fall short of the estimate (Rs. 8,91,600), though only Rs. 1,84,241 were credited in the first six months.

7. The remaining heads do not call for special remark. Jail manufactures are doing well; registration receipts show a considerable improvement; and the great development of the rice trade during the past year has sent up pilotage receipts. There are, of course, in all these departments corresponding increases of charge; but the balance on the whole is largely in favour of Government.

8. Turning now to the Expenditure side of the account, I am to say that it is impossible to give a complete return of expenditure during the six months owing to the necessary delay in the adjustment of public works charges. The Accountant-General's figures are, however shown for all the main heads in the following table:—

Provincial Services.				Six months' Disbursements.	
				1877-78. Rs.	1876-77. Rs.
Refunds	...	...	...	3,18,590	2,92,444
Land Revenue	...	...	...	12,25,869	12,26,045
Excise	...	...	...	1,55,877	1,73,535
Customs	...	...	...	3,55,302	3,55,908
Salt	...	...	...	19,187	23,459
Stamps	...	...	...	1,24,848	1,26,863
Administration	...	...	...	6,39,727	6,24,696
Minor Departments	...	...	...	1,28,463	1,28,529
Law and Justice	...	...	...	90,87,324	33,37,007
Jails	...	...	...	7,85,968	7,97,000
Registration	...	...	...	2,43,894	2,26,142
Police	...	...	...	20,38,863	19,42,170
Marine	...	...	...	4,87,753	4,26,346
Education	...	...	...	11,95,423	12,38,120
Ecclesiastical	...	...	...	4,037	3,888
Medical	...	...	...	5,89,862	6,80,654
Stationery and Printing	...	...	...	1,70,940	1,41,776
Office Rent, Rates, and Taxes	...	...	...	83,903	75,897
Miscellaneous	...	...	...	98,014	1,07,224
Public Works (Ordinary)	...	...	...	7,66,487	4,80,319
Cash Recoveries	...	...	...	9,963	6,633
Total	...	...	...	1,25,32,624	1,24,76,125

9. It will be seen that in the majority of headings the expenditure, so far from showing any tendency to grow, is actually somewhat less than in the corresponding period of last year; and although the public works expenditure is relatively more, this is in fact merely an accident of account. The outlay on public works will almost certainly be well within budget limits. In the uncertainty felt as to the effect of the revised financial arrangements, the Lieutenant-Governor has enforced a very general and strict economy.

10. The receipts under Provincial Reserve also show satisfactory progress. Excluding the income from Provincial Public Works Cess, they stand at a total of Rs. 6,80,277 against Rs. 5,83,988 in the corresponding six months of last year; while the expenditure was only Rs. 2,75,337, against Rs. 4,17,728.

11. In the arrangements made by your letter of the 29th March last for the transfer of additional services to this Government, the receipts and the disbursements were generally calculated on the basis of the regular estimates of 1876-77. The chief exceptions to this procedure were that in Excise 64 lakhs of rupees were taken as the receipts against 63 lakhs estimated for 1876-77, the normal rate of increase being assumed to be one lakh annually; while in "Stamps" and "Law and Justice" the normal rate of increase was assumed to be 2½ lakhs per annum, and the revenue for 1877-78 was taken at 105½ lakhs. From the consolidated assignment thus ascertained a lump deduction of Rs. 5,90,000 was made. Thus, apart from minor items of profit or loss, the Local Government has to find in 1877-78 a sum of Rs. 9,55,000 over and above the receipts of 1876-77.

12. On the whole, the Lieutenant-Governor believes that, if there be no unforeseen and serious falling off in the remaining months of the year, he will have no difficulty in meeting the liabilities of this Government in the matter of *Provincial Services*. The opening balance has proved to be so much better than was expected, and the growth of the Stamp and Excise revenue has been so much larger than was hoped, while the expenditure has been kept so fairly within budget limits, that Mr. Eden has no doubt about this Government being able to discharge its *ordinary* obligations in the current year.

13. In addition to these, however, this Government was made responsible for meeting the charges on account of Extraordinary Public Works (Railways and Irrigation Canals). The charges so transferred were estimated to amount to about 27½ lakhs of rupees. To meet this demand the Provincial Public Works Cess was imposed under Act II (B.C.) of 1877. This Act did not come into force until the 13th June last, and the Government of India, recognizing the fact that only three quarters' tax at most could be collected under it during the current financial year, reduced the contribution payable by the Government of Bengal for Irrigation Works and State Railways to 20 lakhs of rupees. The first instalment of the cess fell due on the 28th September, and it appears from the Accountant-General's returns that only Rs. 4,66,580 were paid into the treasuries during the quarter ending on that day. This normal demand for the quarter is about 7½ lakhs, so that the collections are far below the proper standard. There were, no doubt, difficulties in getting all the notices required by the Act, on its first introduction, duly served; and as failure to pay these cesses is not attended with the same penalties as attach to default under the Revenue Sale Law, their realization is always likely to be in arrear of quarter day. The Board have been directed to urge upon district officers the importance of prompt collection, and if it is found eventually that the financial position is at all endangered by these difficulties in collection, the law must be amended so as to make the payment of the cesses with the land revenue absolutely compulsory. In the meanwhile the Lieutenant-Governor cannot guarantee that he will be able to provide 20 lakhs of rupees for the purpose of meeting the interest charges for State Railways and Canals out of the proceeds of the cess in the current year. But he may be able to discharge his obligations otherwise, if the improvement in the ordinary *Service* receipts continues to the end of the year. It is, however, very important that this Government should have a reasonably large working balance in hand. It is impossible to carry on the Government with efficiency and a due regard to improvement in administration if there is not a reasonably large surplus available after satisfying the demands of the Imperial Government. The Lieutenant-Governor has before him many necessary and useful projects which ought to be undertaken, and would be undertaken, were funds available; but for the present he is compelled to proceed with great caution in the matter of expenditure, and has not been able to make that use of his improved revenue that he would have liked.

14. In paragraph 4 of Mr. Reynolds' letter No. 875, dated 24th March, the sanction of the Government of India was asked to the introduction of a Bill for imposing a compulsory water-rate upon all lands protected or irrigated by the canals which have been constructed in Behar, Orissa, and Midnapore. Such a Bill was subsequently laid before the Bengal Legislative Council, its chief features being that it made all *irrigable* lands liable to the payment of a rate not exceeding Rs. 2 per acre, and all lands protected from flood by flood-embankments (if not irrigable) liable to a rate not exceeding 8 annas per acre. These rates were as a general principle to be payable by the cultivator, the zemindar being made responsible for collecting them and handing them over to Government. The duty of constructing and maintaining village channels was thrown upon the occupiers of land, under the supervision of the owner thereof. Remission of rates was to be allowed in cases where Government might fail to supply sufficient water or to maintain adequate embankments.

15. The Bill as published evoked much hostile criticism, and numerous petitions from landholders and others taking exception both to its principles and details were referred to the Select Committee of Council which sat upon the measure. The Committee found that they had not before them sufficient information to enable them to deal satisfactorily with these representations: and it was eventually determined to postpone further consideration of it until local enquiry should have been made both in Behar and Orissa with reference to various matters of fundamental importance. The duty of directing these enquiries was undertaken by Mr. T. E. Ravenshaw, Member of the Board of Revenue, who had charge of the Bill, assisted by Mr. G. Toynebee, Officiating Collector of Cuttack. Eventually it was proposed by these officers to abandon the attempt to impose a rate upon protected lands not being irrigable, to eliminate all questions of embankments from the Bill altogether, and to introduce the compulsory rate upon irrigable lands only when it could be shown (1) that all such lands in the villages affected had been surveyed, and that field maps and schedules of holdings existed in respect of such lands; (2) that canal water had been brought to some points within the boundary of each village whence all the irrigable lands could be commanded; (3) that a full supply of canal water would be available for some part of the year for at least one crop grown on all the lands within the village; and (4) that adequate means of drainage existed for such lands.

16. The Bill in this shape would be merely supplementary to Act VII (B.C.) of 1876, and would be brought into play gradually as the cadastral surveys extend and irrigation works are completed. The Lieutenant-Governor has just returned from visiting the Sone works. During the past season all the water which the canals could supply was freely taken at optional rates. Where the people can be relied upon to do this, it is fairer to them, and more advantageous to Government, that the optional system should continue. It remains to be seen whether they will repeat their application next year; but the result of the Lieutenant-Governor's observation is to induce him to believe that the agriculturists of Behar are really beginning to appreciate thoroughly the advantages of an assured supply of water, and under these circumstances he does not consider it expedient to press the compulsory system for the present. Orissa is not yet ready for its introduction, as the field survey there has not been completed.

17. I am to add that the Lieutenant-Governor has found that the general effect of the extension of the decentralization system in respect to the facilities which it has given to provincial administration has been even more satisfactory than he anticipated. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improveable heads of revenue which has extended to all grades of the services. District officers understand that the Provincial Government can sanction no new schemes and few new works unless it has a constantly improving revenue, and they have shewn an earnest desire to assist the Government by the adoption of every measure which their local experience suggests as likely to have a beneficial effect upon the revenues. At the same time the Local Government has, since the inauguration of the system of provincial finance in 1870-71, been in a position to carry out many works and many measures of improvement on its own responsibility, which would, under the old system, have possibly been delayed for an indefinite period. All friction with the Imperial Government has been obviated, and much useless and unsatisfactory correspondence avoided.

APPENDIX F.

MINUTE BY HIS EXCELLENCY THE VICEROY.

1. In the observations I addressed to the Legislative Council on the introduction of the measures of taxation that have lately become law, I dwelt on the altered position in which the Local Governments would be placed in relation to the prosecution of Public Works, under the enlarged responsibilities with which it was proposed to entrust them.

2. Speaking of the fundamental principle of this policy, which has been fully accepted by Her Majesty's Government, I said that it—

“involves the enlargement, with adequate precautions, of the financial, and consequently also of the administrative, powers and responsibilities of the Local Governments. In the next place, we believe that, if this principle be fairly carried into effect, the new imposts, which the Council is now asked to sanction, will, when added to the resources already created, provide the State with sufficient means for the permanent maintenance of a national insurance against famine, without heavily increasing the pecuniary burdens of its subjects. For the attainment of this object, the material appliances we intend to promote, by means of additional revenue, are cheap railroads and extended irrigation works. We are conscious of the reproach we should justly incur if, after such a declaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort. We, therefore, propose to entrust, in the first instance, to the Local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means whereby they may from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But Provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works, which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the special duty of the Public Works Department of this Government to keep those objects constantly in view of the Local Governments, and to assist them, no less constantly, in their endeavours to give a rational preference to really useful and remunerative works, over those more captivating, but less compensating, subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure.”

3. It now becomes my duty to invite my colleagues in charge of the two Departments on which will mainly devolve the task of giving effect to the policy thus sketched out, (that is to say, the Public Works and Financial Departments,) to consider, and propose, the further measures requisite for accomplishing the object of it. Considerable progress has indeed been already made in this direction. The orders that will shortly issue on the report of the Committee assembled last autumn at Simla, and the supplementary report more recently received, will do much to facilitate the operations of the Local Governments; and to place their relations with the Government of India on the footing that is now requisite.

4. But, while requesting the co-operation of my colleagues in this important task, I feel that I should be imperfectly performing my own duty if I did not endeavour, to the best of my ability, to lay down the lines on which the action of our Government should proceed in the prosecution of the great object which, for many months past, has been one of the chief causes of our solicitude.

5. The sole justification for the increased taxation which has just been imposed upon the people of India for the purpose of ensuring this Empire against the worst calamities of future famine, so far as such an insurance can now be practically provided, is the pledge we have given that a sum not less than a million and a half sterling, which exceeds the amount of the additional contributions obtained from the people for this purpose, shall be annually applied to it. We have explained to the people of this country that the additional revenue raised by the new taxes is required, not for the luxuries, but the necessities, of the State; not for general purposes, but for the construction of a particular class of Public Works; and we have pledged ourselves not to spend one rupee of the special resources, thus created, upon works of a different character; while we exercise the most strict economy in all other branches of our expenditure, so that no greater burdens shall be thrown on the country than are absolutely required by the necessities of the case.

6. The pledges which my Financial Colleague was authorised to give, on behalf of the Government, were explicit and emphatic as regards these points. It was, however, impossible to explain in detail to the public the precise character of those administrative guarantees which the Government of India then bound itself to provide for the faithful redemption of the above-mentioned pledges.

7. Owing to this impossibility, the manner in which the proceeds of the new taxation are to be applied to the reduction of debt is the only part of our financial programme as to which any mistrust of our sincerity has been indicated on the part of the community. For this reason, it is all the more binding on the honor of the Government to redeem to the uttermost, without evasion or delay, those pledges, for the adequate redemption of which the people of India have, and can have, no other guarantee than the good faith of their rulers.

8. Now, the engagements which the Government of India has bound itself to fulfil, are the following:—

1st.—To apply funds from the surplus revenues at the rate of $1\frac{1}{2}$ million sterling per annum, in such a manner as to create what shall, in fact, be an insurance fund, by which future expenditure for famine relief can be provided for without adding to the permanent burdens on the revenues.

2nd.—To bring about this result, either by the direct discharge of debt in times of prosperity, or by investments of surplus revenue in Productive Public Works, under conditions that shall ensure their being really remunerative, and that they shall at the same time supply to the country the best material protection against famine.

3rd.—To comply with these conditions by carrying out in all the provinces of India, as speedily as our financial position and other economical considerations will admit, all approved extensions of irrigation, and a complete system of cheap railroads, primarily and specially adapted to a slow goods traffic.

4th.—To secure to the utmost the financial basis of this undertaking, by assigning to, and concentrating upon, the Local Governments the financial responsibility and administrative powers necessary for the designing, commencement, completion, and maintenance, within their respective provinces, of such a system of works as shall fulfil the requirements of the case for each of them.

5th.—To arrive at this result by giving to these Local Governments the maximum of pecuniary interest and profit in the cheap construction and successful management of all provincial public works; by reducing to a minimum interference on the part of the Government of India in the administration of such works; and by not permitting such interference to extend beyond what is necessary to ensure regularity and harmony of action, or protection to the general financial interests of the State.

9. To carry out adequately the engagements thus publicly contracted, immediate, consistent, and persistent adherence to certain lines of conduct, on the part of the Central Government, is absolutely necessary.

10. In the first place, the great and dominant condition which must necessarily govern our action, determine every direction, and influence every detail, in the prosecution of a policy on the success of which the character and efficiency of our government will henceforth be properly held to depend, is decentralisa-

tion of the administration, and consequent reduction of the central establishments. These conditions apply more or less to all departments of the Supreme Government; but, from the nature of the case, it is in the Public Works Department that they will chiefly operate, and that the loyal and intelligent recognition of them will have the amplest and most beneficent results. I need not, however, now dwell further on the paramount importance of the efficient application of these conditions to all departments of the Supreme Government, because it has already been decided in Council to constitute and appoint a Committee for the purpose of working out in detail recommendations to be submitted to the Governor General in Council for the reduction of all the central establishments in just proportion to the diminution in the administrative work of each department, relatively one to the other, which may be reasonably anticipated from the practical operation of the decentralisation policy now adopted and proclaimed.

11. In the next place, inasmuch as it is upon the Local Governments that the responsibility has been placed for the provision, maintenance, and management of local protective works, it is with the Local Governments, and not with the Government of India, that the initiative must now rest, as regards the recommendation and elaboration of schemes for giving effect to this policy.

12. Further, it must be distinctly understood, and constantly borne in mind, that as the improvement of the means of communication throughout the country is without doubt one of the most certain means of giving protection from famine, the rapid and cheap construction of provincial railroads, specially constructed for a slow goods traffic, is an object to which all the financial resources of the Government of India, available for this class of works, aided by those of the Local Governments, must now, and for many years to come, be primarily, if not almost exclusively, directed. The desired economy should be sought for by rigorously excluding from our present consideration all proposals that will sensibly add to the first cost of construction, whether for works or carriages, anything not essential for meeting the main end in view,—a local goods traffic. It will certainly be better to pay somewhat more, after the lines become remunerative, for additions then found desirable, than to delay the early general extension of railways, in order to supply what, in some sense at least, are luxuries.

13. It is also now essential that the Government of India in the Public Works Department should seriously re-consider its action in respect to lines passing through Native States; and that it should, without loss of time, take such steps as may be possible to secure its financial position in regard to those lines; so that while the provision of such improved means of communication in the territories of our Native feudatories is encouraged as far as possible, they shall not become causes of delay in the extension of railways through British provinces, the revenues of which have till now almost exclusively supplied the means of carrying out the lines which pass through Native States.

14. In every case of a line passing through Native territory, vigilant foresight and re-doubled care will be required from the Public Works Department to provide financial guarantees sufficient to replace that responsibility for results which is guarded, in the case of provincial lines, by the liability of provincial revenues to make good all deficiencies in the estimated profits on expenditure. If this condition of our present and future action be not carefully observed in the Public Works Department, the Government of India may be exposed to a great scandal.

15. Caution is also needed on the part of the Public Works Department in respect to outlay, both as regards capital outlay and working expenditure, on Guaranteed Railways, more especially on those of which the receipts do not cover the guaranteed rate of interest.

16. In amplification of these general principles, there are some observations on the manner of applying them which I desire to add.

It will henceforth be necessary to exercise great caution when devising railroad projects, or ordering surveys on behalf of railroad projects, which are not essential to the purpose I have indicated; and which would, therefore, involve the diversion of necessarily limited funds to objects other than those

to which all the available financial resources of the Government of India must, for many years to come, be devoted. Any preliminary expenditure that will not lead to the eventual execution of some useful work, or tend to reduce the risk of error in the preparation of projects for actual execution, will be wasteful, and should not be permitted.

17. Next, to ensure the rapid and general extension of railways, it is essential that they should be cheap, and designed as simply and economically as may be consistent with the practical demands of a slow goods traffic, while proper attention is given to permanence in the construction of the principal works. From this point of view some re-consideration of existing rules (relating to the preparation and sanction of projects) may be requisite, so as to give reasonable facilities for the gradual execution of railway works. It is certainly not expedient to force prematurely the provision of conveniences, though in themselves desirable, which will operate as causes of expense, and which might be postponed without sacrifice of substantial efficiency. The early opening of the lines in a manner that will admit of a properly economical slow traffic of goods is the object to be aimed at, rather than the complete provision of all those appliances which the profuse expenditure on our Guaranteed Railways has in their case supplied; and which, through them, have come to be looked upon as necessities. Those who find in the absence of such luxuries a just cause of complaint should be reminded that all Indian Railways are provided at the cost of the Indian tax-payer, and that the well-being of the country at large must receive attention before merely personal comfort.

18. Speaking of the lines of railway we now have to provide, as a whole, it may certainly be said that the traffic upon them will be light, and that the financial obligations to construct them at the smallest possible cost are paramount. In respect to these lines I regard the question of gauge as no longer open. Our experience is already sufficient to prove that narrow-gauge lines admit of considerable economy in first construction; and that they are fully capable of carrying any traffic likely to be brought upon them, as cheaply at least as a similar traffic could be carried on any railway. The Government of India having some years ago decided that the narrow gauge should be adopted for such lines as those to which I am now referring, much progress having been already made in their prosecution, and no reason existing for going back from the original decision, I hold it to be finally settled that this system of construction shall be exclusively adopted in future, so far as regards the class of railways here under consideration.

19. That there may be lines of communication on which the construction of railways will hereafter be desirable on strategic and military grounds, I am ready to recognise. Were they commenced, however, to-morrow and carried out, under high pressure, regardless of expenditure, they could not be completed in time to render them available for military purposes for the next three or four years. It is not upon the commencement of long and costly strategic lines of rail, that the resources available for increasing the strength and efficiency of our military power at India, can, at the present time, be most advantageously laid out. Nor, so far as I am able to judge, is the Government of India pledged by public engagements, or required on behalf of any urgent interests, to commence and carry out any such lines with all possible expedition. Still less, is there any reason, which I can recognise, for giving to the construction of such lines precedence in the present distribution of our annual expenditure upon Public Works. On the other hand, the Government of India is most distinctly, publicly, and emphatically bound to lose no time in commencing, and completing, within the limits of its actual means, the construction of provincial lines of railroad for slow goods traffic on the cheapest possible system. Until the projects necessary for the fulfilment of this engagement have been completely and satisfactorily carried out, no other new projects can be entertained, or discussed, unless the plea of superior urgency is first established.

20. Of course, due provision must be made for the early completion of lines of this character which are now in progress; though the present expenditure upon them should be limited as closely as possible. While all is done that is really necessary to meet the objects for which they were primarily

undertaken, it should be borne in mind that they were not designed as lines of commercial traffic; and that the supply of the conveniences required for such a traffic should rather follow, than precede, its development.

21. Whenever we are called upon to consider, as a practical and pressing question, the immediate construction of strategic lines of railroad not yet commenced, I shall be ready to receive and discuss, without prejudice, all arguments in favor of adopting for such lines, upon military grounds, the broad-gauge system. But no such projects are now before us; nor does it seem probable that they can be brought before us in any practical shape for some years to come.

22. For these reasons, I am satisfied that the Government of India, in the prosecution of the objects it is pledged to carry out, should conform its action to the strictest conditions of promptitude, combined with economy; and should watch carefully against the misdirection, either of the ingenuity of its officers, or the resources of the State, to the survey of lines of railroad which have no connection with the attainment of these objects, and are likely to lead to no present useful results.

23. With reference to the Guaranteed Railways, which serve as the great arteries of commerce through the country, it should be our object to see that all really needful supplementary works or rolling-stock are provided to meet the growth of the traffic. Beyond this, however, any expenditure that cannot be justified on the general principles laid down in the earlier part of this Minute, for the extension of railways, should be jealously challenged. The mere fact that such expenditure may probably be sufficiently covered by the expected return, will not justify the construction of costly lines, if thereby the completion of a greater length of cheaper lines is prevented. It is not possible to lay down any positive rule on such a subject; but the fact should not be lost sight of, that expenditure on Guaranteed Railways is, in truth, hardly different, in its financial effect on the ways and means of the Government, from expenditure on lines directly carried out by the State; and that the expansion of the former will necessarily cause the contraction of the latter.

24. In the presence of the vast area to which no sort of provision of railway transport has yet been given, it will further be extremely doubtful whether any countenance should be given to carrying out supplementary through lines of communication, as distinguished from those cheap local lines, the immediate provision of which I regard as so important. Without going so far as to reject the idea of some such lines being hereafter expedient, I consider that they should be closely examined if proposed; and that enquiry should be made whether the desired relief of the traffic may not be better provided by means of judiciously designed local lines.

25. The principle that justifies such a course of action is obvious. It is that, by closely limiting the first outlay, the largest possible extension of railways will be obtained in the shortest possible time. By doubling the lines, should the traffic anywhere ultimately require it, or by re-laying them on the broad gauge, should such a course be ever proved essential to carry the trade of the country, all needful relief can be given in the future; with this very great advantage, that the increased outlay will, in all cases, follow the growth of the Revenue, and not precede it. The minimum of financial risk will be incurred, while the maximum of practical advantage is secured.

26. To give full effect to the conclusions thus indicated, the early attention of the Financial and Public Works Departments should, as I have already suggested, be given to the matters that properly fall within their respective branches of business; acting however in concert, so far as may be necessary for the purpose of framing instructions to all authorities concerned.

27. The Financial Department may usefully call the attention of all the other departments of the Government of India, and of all the Local Governments, to the paramount importance of giving effect to the policy recently adopted in relation to the protection of the country from the effects of famine. It should reiterate, in clear and emphatic terms, to the authorities concerned, both imperial and local, the cautions already generally stated in the declarations of the Government of India, as regards their several responsibilities; whether in

co-operating for the suggestion and practical application of the requisite measures to be taken, or in guarding the many important financial interests directly or indirectly involved in all proposals for expenditure, or sanction.

28. Increased attention is also required in the Financial Department to the financial results of all Productive Public Works; and that Department should now, in communication with the Public Works Department, consider what steps ought to be taken to secure a full review of the results of all such works, year by year, in a complete and comprehensive shape, such as would be suitable for presentation to Parliament.

29. The consideration of all administrative details in relation to their cost, and a comparison of such cost on various works of like general character, would properly fall within the province of the Public Works Department. On the other hand, a general review of the financial results as a whole, whether in relation to the original cost of the works, the liabilities they involve in the shape of interest charges or otherwise, their aggregate effects in increasing the public revenues or expenditure, or other analogous considerations, would be dealt with in the Financial Department.

30. The extreme importance of constantly keeping in view the actual results of the great financial operations involved in the prosecution of Public Works in India, whether under guarantee of interest or by the direct expenditure of money by the State, cannot be overrated. It is only by the consideration and comparison of such results that proper economy can be secured, and financial trouble avoided. It will almost invariably be found that it is to the want of attention to this point that embarrassments arise from excess of expenditure over estimates, or from the unthrifty management of works in operation.

31. In such returns promptitude and regularity are more to be sought for, than over-refinement in calculation, which is often of no real value for practical purposes.

32. My attention has been drawn, in relation to this matter, to a despatch from the Secretary of State (Railway No. 119, dated 25th November 1875), in which he gives instructions for the revision of the railway traffic returns, for the purpose to which I have referred. The subject is one which should be reconsidered in connection with the steps now to be taken; and a joint responsibility should be held to attach to the Financial and Public Works Departments for securing the regular and punctual preparation of whatever returns of this class are eventually held to be requisite.

33. It would fall to the Public Works Department, in dealing with its share of the duties now placed upon it, to point out to the Local Governments the increased necessity which now exists for greater attention on their part, than has heretofore been given, to the requirements of their provinces as a whole; and to remind them of the fresh responsibilities now thrown upon them; at the same time requiring them, in sending up proposals on behalf of Productive Public Works which require the sanction of the Supreme Government, or the provision of funds outside of the ordinary grants from the Revenues of the year, to regard such proposals as parts of a general and connected scheme for satisfying as expeditiously, and as economically, as may be practically possible, the pressing wants of their provinces within the limits of their financial powers.

34. It will further be apparent that the obligations now publicly undertaken by the Government of India as regards, on the one hand, expedition, and, on the other hand, economy, in the construction of useful local works, demand from the Public Works Department the severest restraint upon superfluous expenditure in every branch of its administration; and the most careful, intelligent, and well-considered selection of the works recommended to the sanction of the Governor General in Council for the purpose of supplying to the country at large the best means that can be devised for giving it protection from the destructive effects of Famine.

The 12th March 1878.

LYTTON.

APPENDIX G.

FINANCIAL AND COMMERCIAL STATISTICS, 1876-77.

The following table contains some interesting and important comparisons:—

Statistics.
1876-77.

	1874-75.	1875-76.	1876-77.
Deficit of recorded Revenue compared with whole recorded Expenditure ...	£ 3,930,374	£ 2,601,684	£ 5,992,062
Invested in Productive Public Works ...	4,249,571	4,270,629	3,809,284
Recorded Revenue compared with the recorded Expenditure excluding Expenditure on Productive Public Works—			
Surplus ...	319,197	1,668,945	...
Deficit ...	...	...	2,182,778
Net Public Debt incurred ...	8,398,168	4,109,522	4,750,000
Net Public Debt incurred, including Capital transactions with Guaranteed Railway and other Companies and Native States, &c. ...	7,142,200	2,678,851	3,307,000
Value of commodities exported excluding Gold and Silver ...	56,359,000	58,091,000	61,014,000
Value of commodities imported excluding Gold and Silver ...	36,222,000	38,887,000	37,428,000
Excess of Exports over Imports excluding Gold and Silver ...	20,137,000	19,204,000	23,586,000
Net imports of Gold ...	1,874,000	1,545,000	207,000
Net imports of Silver ...	4,642,000	1,555,000	7,199,000
Total net imports of Gold and Silver ...	6,516,000	3,100,000	7,406,000
Excess of Exports over Imports including Gold and Silver ...	13,621,000	16,104,000	16,180,000
Grand total value of Imports and Exports of all kinds ...	102,348,000	104,480,000	113,908,000
Secretary of State's Bills sold (Rupees) Rs. ...	11,743,700	13,750,000	14,857,000
Sterling equivalent received ...	10,841,600	12,390,000	12,696,000
Silver coined at the Indian Mints ...	4,897,000	2,550,000	6,271,000
Gold coined in Germany ...	...	12,756,000	2,873,000
Silver coined in Germany ...	...	6,450,000	9,567,000
Maximum price of an oz. troy standard silver in London ...	59½d. (25th April)	57¾d. (27th Apl.)	58¾d. (18th Jan.)
Minimum price of an oz. troy standard silver in London ...	57d. (9th Mar.)	52½d. (22nd Mar.)	47d. (7th July)
Maximum price of a sovereign in Calcutta Rs. ...	10 14 0	11 12 0	13 (7th July)
Minimum price of a sovereign in Calcutta, Rs. ...	10 9 0	11	11Rs. 3as. (6th Feb.)
Average exchange upon Secretary of State's Bills sold per rupee ...	1s. 10-22d.	1s. 9-64d.	1s. 8-49d.
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries ...	1s. 10d.	1s. 10½d.	1s. 9½d.
Maximum rate of discount on loans on demand at the Bank of Bengal, Calcutta ...	11 (11th Apl.)	9 (May)	11 (Apl.)
Minimum ditto ...	3½ (July to Nov.)	4 (Nov. and Dec.)	5 (Aug. and Sept.)
Maximum rate of discount at the Bank of England ...	6 (Dec.)	4 (Oct. and Jan.)	2 (throughout the year.)
Minimum ditto ...	2½ (July)	2 (Aug.)	...
Maximum money balances of three Presidency Banks ...	6,927,800 (July)	7,041,800 (July)	6,382,700 (July)
Minimum ditto ...	4,359,200 (May)	4,762,300 (May)	4,132,500 (Oct.)
Maximum price in Calcutta of Government Four per cent. Rupee Securities ...	104½ (15th July)	102½ (3rd June)	102½ (25th July)
Minimum ditto ...	101½ (25th Mar.)	99 (21st Mar.)	96½ (18th Jan.)
Maximum amount outstanding on London Register, of Rupee Securities enforced for interest drafts ...	14,214,617 (Nov.)	14,407,861 (Oct.)	14,125,982 (April)
Minimum ditto ...	13,098,988 (May)	14,111,441 (April)	12,655,322 (Dec.)
Maximum price in London of such securities (in Gold) ...	98	93½ (7th Apl.)	92 (15th Dec.)
Minimum ditto ...	93	82 (4th Mar.)	77 (6th July)
Maximum price in London of Secretary of State's Four per cent. Sterling bonds ...	104½ (Feb.)	106½ (5th Aug.)	104½ (22nd Feb.)
Minimum ditto ...	100½ (Apl.)	102½ (3rd June)	101 (30th Oct.)
Maximum Government Paper Currency outstanding ...	11,327,607 (7th Feb.)	12,161,224 (22nd Oct.)	12,551,185 (7th Feb.)
Minimum ditto ...	9,221,438 (7th Apl.)	10,668,628 (7th May)	10,532,294 (15th May)
Number of Money Order Offices ...	295	301	306
Number of Money Orders Issued ...	242,001	231,907	235,769
Amount of Money Orders Issued ...	1,016,746	912,662	968,467
Average amount of each order Rs. ...	42 0 3	39 5 7	41 1 3
Number of Savings Banks ...	326	332	343
Number of Depositors in Savings Banks ...	67,316	73,642	80,003
Amount deposited in Savings Banks ...	1,750,326	1,900,060	1,941,896
Average of each Deposit ...	Rs. 260	259	243
Net addition to Deposits ...	9,936	84,021	40,741

Statistics.
1876-77.

TRADE STATISTICS.

The Value of the Trade of 1876-77 is the largest ever yet recorded, if the years of the American war 1863 to 1866 are excluded. The total Imports amounted to £48,864,086, and the total Exports to £65,043,789, both including treasure and Government stores.

The increase of the Import of treasure was very large, the amount having been more than double the average of the preceding 4 years.

ACCOUNT OF INDIA
WITH THE WORLD.

The value of the Imports of merchandise, though somewhat less than in 1875-76, shows a fair increase over the average of the last 4 years, which, in combination with the continued increase of the Exports, is a satisfactory indication of the growing prosperity of the country.

The rapid change in the relative values of gold and silver which culminated in July 1876 is illustrated by many entries in the Table in the preceding page.

PRINCIPAL
EXPORTS.

In the following table the statistics of the exports of the principal Indian staples are arranged in order of their value in 1876-77. *Opium* has continued in steady demand, and now stands first in the list, closely followed by *Cotton*, which, however, it is observed with regret, has declined in value and quantity. *Rice* has changed places again with *Seeds*. *Jute*, *Hides* and *Skins* and *Indigo* form the next group, each member of which retains its relative place. The growing proportion of manufactured *Cotton*, *Jute* and *Hides* is interesting and encouraging. *Tea* made a stride forward; and *Wheat* more than doubled in value. *Silk* and *Sugar* also sprang up again under the stimulus of higher prices:—

No.	EXPORTS.	1874-75.	1875-76.	1876-77.
1	OPIMUM { Quantity ... Chests Value ... £ Average declared value per chest; in rupees Rs.	94,716 11,956,972 1,262	88,350 11,148,426 1,273	96,870 12,404,748 1,281
2	COTTON— Raw { Quantity ... cwt. Value ... £ Average declared { Annas value of a lb. { Pence, at the average exchange	5,600,086 15,255,342 As. 3/11	5,009,788 13,278,964 As. 3/9	4,557,914 11,746,184 As. 3/8
	Twist and Yarn { Quantity ... lbs. Value ... £ Average declared value per lb annas Other manufactures—Value £ Average declared value in annas; { Grey or unbleached per yard { Colored, printed or dyed	2,834,725 147,562 As. 8/4 364,812	6,228,511 266,951 As. 6/10 396,472	7,926,710 367,303 As. 7/5 415,079
3	RICE AND PADDY { Quantity ... Cwts. Value ... £ Average declared value of husked rice per cwt. { Rupees Shillings, at average exchange...	17,392,938 4,765,334 2 11 10	20,416,032 5,311,094 2 10 8	19,914,332 5,815,221 2 13 7
4	SEEDS { Quantity ... Cwts. Value ... £ Average declared value of linseed per cwt. { Rupees Shillings, at average exchange...	6,074,756 3,235,950 5 0 0	10,506,822 5,461,982 5 4 6	9,582,865 5,319,124 5 5 11
5	JUTE { Quantity ... Cwts. Value ... £ Average declared value of raw jute { Rupees Shillings, at average exchange...	3,485,522 5 14 7 10 9 4	3,294,521 5 13 1 9 7 2	3,356,124 5 14 7 9 9 4
6	HIDES AND SKINS { Quantity ... Nos. Value ... £ Percentage of dressed or manufactured to whole value	18,162,851 2,677,767 3 25	19,433,332 2,943,575 4 51	19,792,877 2,998,684 6 47
7	INDIGO { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees sterling at average exchange. £	81,466 2,576,302 316 3 10	110,392 2,875,062 260 7 0	100,384 2,962,785 295 2 7
8	TEA { Quantity ... lbs. Value ... £ Average declared value per lb. { Annas Shillings, at average exchange	21,137,087 1,937,429 As. 14/9 1 7 0	24,361,899 2,166,417 As. 14/3 1 6 0	27,784,124 2,607,425 As. 15/0 1 8 0

Statistics,
1876-77.

PRINCIPAL
EXPORTS.

No.	EXPORTS.	1874-75.	1875-76.	1876-77.
9	WHEAT { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	1,069,076 490,435 4 9 5	2,498,185 901,026 3 9 8	5,583,336 1,956,332 3 8 0
10	COFFEE { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	311,831 1,305,334 41 13 9	371,986 1,627,027 43 11 10	302,489 1,345,822 44 7 10
11	WOOL { Quantity ... Cwts. Value ... £ Average declared value of raw wool per lb. { Annas Pence, at average exchange	1,159,086 As. 7/2 9 99	1,295,193 As. 5/9 9 95	1,293,490 As. 7/2 9 22
12	SILK { Quantity ... Cwts. Value ... £ Average declared value of raw silk per lb. { Rupees Shillings, at average exchange	998,450 4 10 1 8 57	656,728 3 2 9 5 72	1,000,566 5 6 9 9 25
13	SUGAR { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	319,238 254,011 553,330	253,937 755,747 415,080	925,196 536,976 466,218
14	LAC { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	501,468 9 1 0 16 78	348,949 8 6 7 15 16	381,706 8 3 0 13 96
15	SALT { Quantity ... Cwts. Value ... £ Average declared value per cwt. { Rupees Shillings, at average exchange	42,868 328,564 76 11 5	60,612 440,618 72 11 0	45,198 332,764 73 12 4
16	TEAK WOOD { Quantity ... Cubic tons Value ... £ Average declared value per cubic ton { Rupees sterling at average rate	42,868 328,564 76 11 5	60,612 440,618 72 11 0	45,198 332,764 73 12 4

A similar comparison of imports follows. Here *Cotton Goods* tower altogether ahead of any other items. They show some little decrease, though hardly as much as might have been expected to result from the falling prices. *Metals* are increasing quickly. No other articles require particular remarks:

No.	IMPORTS.	1874-75.	1875-76.	1876-77.
1	COTTON— Twist and Yarn { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	37,097,280 3,157,780 14 00 1s. 6 93d.	31,927,340 2,794,769 14 00 1s. 4 83d.	33,270,208 2,733,513 13 14 1s. 4 83d.
	Other manufactures { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	16,263,560 16,463,875 16,008,532	16,463,875 16,463,875 16,008,532	16,008,532 16,008,532 16,008,532
	TOTAL COTTON GOODS	£ 19,421,340	£ 19,258,644	£ 18,742,067
	Re-exports— Cotton (Foreign Merchandise)— Twist and Yarn { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	781,220 56,249 1,061,727	792,668 57,424 984,105	839,539 58,423 1,064,392
	Other manufactures { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	1,117,976 1,041,529 1,122,815	1,041,529 1,041,529 1,122,815	1,122,815 1,122,815 1,122,815
	TOTAL COTTON GOODS.—Net Imports	18,303,364	18,217,115	17,619,252
2	METALS { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	2,607,122 1,636,568 1,702,197	3,308,522 1,702,197 1,585,345	3,721,007 1,585,345 1,194,145
3	LIQUORS { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	786,867 1,079,105 1,079,105	786,867 1,079,105 1,079,105	786,867 1,079,105 1,079,105
4	RAILWAY PLANT AND ROLLING-STOCK { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	1,583,405 1,404,235 1,037,957	1,404,235 1,404,235 1,037,957	1,037,957 1,037,957 1,037,957
5	SILK, Raw and Manufactured { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	1,185,943 1,406,870 963,504	1,406,870 1,406,870 963,504	963,504 963,504 963,504
6	MACHINERY AND MILL-WORK { Quantity ... tons Value ... £ Average declared value per ton in Rupees Shillings, at average exchange	360,252 685,720 18 87 34 34	388,480 647,562 17 20 31 01	523,384 918,309 17 77 30 34
7	COAL (excluding coke and patent fuel) { Quantity ... tons Value ... £ Average declared value per ton in Rupees Shillings, at average exchange	557,585 363,727 717,013	1,118,086 717,013 661,928	911,890 661,928 542,860
8	WOOLLEN MANUFACTURES { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	620,456 633,859 542,860	633,859 633,859 542,860	542,860 542,860 542,860
9	PROVISIONS { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	179,126 277,085 365,252	395,988 365,252 365,252	432,991 298,776 432,991
10	APPAREL { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	755,771 27 28 50 51	600,934 16 45 29 66	490,890 14 42 24 62
11	SPICES { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	516,564 895,929 403,607	895,929 895,929 403,607	403,607 403,607 403,607
12	SALT { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	516,564 895,929 403,607	895,929 895,929 403,607	403,607 403,607 403,607
13	SUGAR { Quantity ... lbs. Value ... £ Average declared value per lb. annas pence at average exchange	516,564 895,929 403,607	895,929 895,929 403,607	403,607 403,607 403,607

N.B.—The amounts of total value in sterling are at 2 shillings per rupee.

Statistics,
1876-77.

The following Table illustrates the course of the values of Gold and Silver relatively to each other and to other commodities since March 1873, when the previously existing equilibrium below the two metals was first seriously disturbed:—

Values of certain typical Commodities in the month of December compared with their values in March 1873, (Values of March 1873=100).

IN LONDON.—(Prices quoted from the LONDON ECONOMIST.)	MEASURED IN GOLD.					MEASURED IN SILVER.*				
	1873.	1874.	1875.	1876.	1877.	1873.	1874.	1875.	1876.	1877.
Scotch Pig Iron (warrants) ...	91	68	54	49	43	95	71	58	51	48
Coals, Hetton, Wallsend (London) ...	94	90	75	57	55	97	94	79	59	61
Copper, Chili Bars ...	93	93	92	85	74	96	97	98	90	82
Straits Tin ...	79	65	56	52	45	82	67	60	54	50
Wheat ...	112	81	83	91	94	115	84	88	96	104
Flour, town-made ...	111	82	90	82	98	114	85	96	86	109
Beef, inferior ...	125	110	128	98	85	129	115	136	102	94
Cotton, No. 40, Mule Twist ...	95	83	86	80	71	97	88	91	84	78
Wool, Southdown Hogs ...	96	89	85	80	76	99	93	91	85	84
Sugar, Foreign Muscovada ...	92	87	77	113	74	95	91	82	119	82
Coffee ...	124	97	105	101	98	128	101	111	106	109
Pepper ...	106	95	78	69	63	109	100	83	73	70
Saltpetre ...	86	80	83	87	98	86	82	88	92	109
Gold ...	...	...	...	...	...	103	104	106	105	111
Silver ...	97	96	94	95	90	...	...	...	...	...

IN CALCUTTA.—(Prices quoted from the CALCUTTA PRICE CURRENT.)										
Grey Shirtings (8½ lbs.) ...	...	...	...	...	...	93	84	84	78	73
Mule Twist, white, good, No. 40 ...	...	...	...	...	...	96	91	87	87	75
" " Turkey red, No. 40 (12 lbs.) ...	...	...	...	...	...	115	104	94	85	85
" " Orange, Nos. 40—60 ...	...	...	...	...	...	107	93	87	90	83
Copper, Sheathing ...	...	...	...	...	...	102	100	102	93	88
Iron, flat, bolt, bar and square ...	...	...	...	...	...	115	89	78	68	60
Spelter, hard ...	...	...	...	...	...	114	118	148	143	180
Hides, buffalo, slaughtered ...	...	...	...	...	...	92	88	75	104	75
Indigo, good ...	...	...	...	...	...	110	Nil.	90	110	86
Jute, picked ...	...	...	...	...	...	144	137	125	150	147
Lac dye, fine ...	...	...	...	...	...	87	60	55	69	58
Shell Lac, fine orange ...	...	...	...	...	...	129	183	119	68	49
Linseed, fine bold clean ...	...	...	...	...	...	111	110	92	102	106
Rice, Ballam ...	...	...	...	...	...	165	153	135	159	168
Silk, raw, Cossimbazar ...	...	...	...	...	...	80	58	40	98	80
Sugar, Benares ...	...	...	...	...	...	94	87	87	88	Nil.
Tea, Good Souchong ...	...	...	...	...	...	114	123	104	123	100
Wheat, Doodiah ...	...	...	...	...	...	115	96	78	96	104
Gold ...	...	...	...	...	...	102	100	102	103	105

REMONETISATION
OF SILVER IN
UNITED STATES.

The most important event of the year bearing upon the value of silver is the remonetisation of that metal by the Legislature of the United States of America by an Act which was passed on the 28th February 1878, in spite of the President's veto, by a majority of two-thirds of the House of Representatives and the Senate respectively.

The text of the Act cannot reach India for some time; but the following is the Bill which, it is understood, was accepted by the Senate: it has been ascertained that the Act does not differ from it in essential particulars:—

An Act to authorise the free coinage of the standard silver dollar and to restore its legal-tender character.

Be it enacted, &c.—That there shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred-and-twelve-and-a-half grains troy of standard silver, as provided in the Act of January 18th, 1837, on which shall be the devices and superscriptions provided by said Act, which coins, together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues, public and private, except when otherwise provided by contract; (and the Secretary of the Treasury is authorised and directed, out of any money in the Treasury not otherwise appropriated, to purchase from time to time silver bullion, at the market price thereof, not less than \$2,000,000 per month, nor more than \$4,000,000 per month, and cause the same to be coined into such dollars, and any gain or seigniorage arising from this coinage shall be accounted for and paid into the Treasury as provided under existing laws relative to the subsidiary coinage; provided that the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed \$5,000,000).

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

Section 2.—All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

The proceedings of the Latin Union also may conveniently be recounted here. In 1873 the Belgian Government obtained from their Legislature authority to suspend or limit the coinage of 5-franc pieces. From 1874 the same principle was adopted by the States of the Latin Union, and, at the yearly meetings of their respective delegates, the limitation of the silver coinage was fixed as follows:—

	1874.	1875.	1876.	1877.
France ...	£ 2,400,000	£ 3,000,000	£ 2,160,000	£ 1,080,000
Italy ...	2,400,000*	2,000,000	1,440,000	720,000
Belgium ...	480,000	600,000	482,000	216,000
Switzerland ...	320,000	400,000	288,000	144,000
Greece ...	...	...	480,000†	72,000
	5,600,000	6,000,000	4,800,000	2,232,000

* Inclusive of £800,000 special.

† Inclusive of £144,000 ordinary and £336,000 special.

At the meeting of the Conference which it was intended to hold in January 1877, the question of adopting a gold standard was to have been discussed; but the Conference was postponed to the end of the year, the several Powers forming the Union agreeing, meanwhile, to restrict the coinage of silver in 1877 to half the amounts authorised for 1876. The Conference was again deferred till February 1878, to fix the contingents of silver to be coined this year; but as a Conference will be necessary in October to consider whether the Union should be maintained in its present form, the delegates might decide on not meeting till then. Negotiations on the subject were going on at the end of January 1878. If the Latin Union be not denounced before the 1st January 1879, it can only be terminated at the end of another period of fifteen years. In 1875, the coinage of 5-franc pieces was, in Belgium, France and Italy, to the full extent permitted, while Switzerland refrained from issuing any. In 1877, France, Belgium and Switzerland did not coin any silver, but Italy coined to the full amount of her contingent. On 5th August 1876 a law was passed in France, authorising the President to keep the mints of France closed against the coinage of silver until January 1878; and in August 1876 he suspended entirely the coinage of silver, except for subsidiary purposes. In January 1878 M. Léon Say introduced into the French Senate a Bill to prolong the power of the Government to suspend the coinage of silver until the end of March 1879. After explanation, the Bill was carried without opposition. In December 1876 Belgium suspended the coinage of silver.

FINANCIAL AND COMMERCIAL STATISTICS, 1877-78.

The following are the figures of the Trade of the ten months April to January 1877-78, compared with the corresponding figures during the two previous years:—

	1875-76.	1876-77.	1877-78.
Value of commodities exported excluding gold and silver ...	£ 46,309,370	£ 48,265,519	£ 52,198,184
Value of commodities imported excluding gold and silver ...	30,826,294	30,398,721	34,458,782
Excess exports ...	15,483,076	17,866,798	17,739,402
Net imports of silver ...	966,336	5,628,814	278,765
Net imports of gold ...	1,486,222	—410,253	13,115,767
Total net imports of gold and silver ...	2,452,558	5,218,561	13,394,532
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS ...	83,120,841	91,355,711	104,099,507

Statistics,
1877-78.

Both imports and exports have increased largely, which indicates on the whole a prosperity which appears extraordinary when it is remembered that the Famine which has during this period afflicted the whole of Southern India is estimated to cost 9½ million sterling in all and 6½ million in 1877-78, and that Upper India lost almost the whole of its autumn harvest.

In the following table the statistics of the principal staples exported to Foreign Countries during the first ten months of the year are compared with the corresponding statistics of the two previous years. The cause of the decreased quantity of *Opium* exported, and of its increased average value, is the drought in Malwa. *Cotton, Raw*, shows again a large decrease, partly compensated by a small increase of *Cotton Manufactures*, as more mills come into work. The astonishing growth of the exports of *Seeds, Rice, Jute*, and *Wheat*, notwithstanding the pressure of the famine in Southern India, with consequent high prices, may perhaps be, to a great extent, attributed to the Turco-Russian War: Russian supplies having been interrupted, India has replaced them. The movement of these staples has doubtless produced the great traffic on the East Indian and Great Indian Peninsula Railways which has been already reviewed. *Tea* has done well, the average declared value being but little lower than last year. *Coffee*, too, has prospered. The only article besides *Cotton, Raw*, which shows a serious decrease is *Lac*, but this article is comparatively unimportant.

EXPORTS.

No.	Exports.		TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
			1876-76.	1876-77.	1877-78.
1	OPPIUM	{ Quantity ... Value ... Average value per chest	Chests 73,095 £ 9,186,788 Rs. 1,266-13-3	81,612 10,490,687 1,285-5-0	77,885 10,264,068 1,305-1-8
2	COTTON, RAW	{ Quantity ... Value ... Average value per lb.	Cwts. 4,295,871 £ 11,476,987 Rs. 0-3-9	3,561,477 8,968,014 0-3-7	2,585,377 6,949,654 0-3-10
	Manufactures—				
	Twist and Yarn	{ Quantity ... Value ... Average value per lb.	lb. 4,587,225 £ 196,768 Rs. 0-6-10	6,817,270 316,636 0-7-5	12,779,989 558,913 0-6-11
	Other manufactures—Value		£ 326,201	375,860	392,895
	Total Cotton (Raw and Manufactured)		11,999,957	9,660,510	7,901,362
3	SEEDS	{ Quantity ... Value ... Average value per cwt.	Cwts. 8,514,379 £ 4,414,548 Rs. 5-2-11	8,559,184 4,688,529 5-7-8	11,239,498 6,758,930 6-0-2
4	RICE AND PADDY	{ Quantity ... Value ... Average value per cwt.	Cwts. 13,045,994 £ 3,549,719 Rs. 2-11-6	11,658,224 3,397,812 2-14-8	10,151,889 4,005,110 3-15-1
5	JUTE (Raw and Manufactured)—Value		£ 2,639,630	2,893,432	3,679,339
6	WHEAT AND BARLEY	{ Quantity ... Value ... Average value of each	No. 534,504 £ 2,378,801 Rs. 44-8-1	495,367 3,309,783 66-13-0	709,861 2,990,606 42-3-1
7	WHEAT	{ Quantity ... Value ... Average value per cwt.	Cwts. 2,155,626 £ 775,554 Rs. 3-9-6	4,839,290 1,673,400 3-7-4	6,206,669 2,790,304 4-7-11
8	TEA	{ Quantity ... Value ... Average value per lb.	lb. 21,254,915 £ 1,599,961 Rs. 0-14-4	25,186,248 2,361,790 0-16-0	33,306,510 2,270,235 0-14-8

Statistics,
1877-78.

EXPORTS.

No.	Exports.		TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
			1876-76.	1876-77.	1877-78.
9	INDIGO	{ Quantity ... Value ... Average value per cwt.	Cwts. 78,004 £ 2,037,990 Rs. 261-4-3	83,443 2,460,385 293-10-9	90,577 2,632,728 290-10-7
10	WOOL (Raw and Manufactured)—Value		£ 1,061,452	1,079,667	939,198
11	COFFEE	{ Quantity ... Value ... Average value per cwt.	Cwts. 164,692 £ 662,275 Rs. 40-3-5	168,552 722,544 42-13-11	191,693 846,358 44-2-5
12	SILK (Raw and Manufactured)		£ 431,870	361,388	766,998
13	SUGAR		£ 94,465	425,940	447,616
14	TEAK	{ Quantity ... Value ... Average value per ton	C. tons 48,776 £ 250,262 Rs. 73-0-11	34,771 263,504 75-10-8	44,773 314,179 70-3-9
15	SALTPETRE	{ Quantity ... Value ... Average value per cwt.	Cwts. 300,501 £ 254,955 Rs. 8-7-9	369,887 302,734 8-2-11	311,689 304,068 9-12-1
16	LAC		£ 593,598	425,327	299,599

Next follow similar comparative statistics of imports. Here *Cotton Goods* show a large and important increase, though at some sacrifice of price. *Metals* also once more show an increase. *Liquors, Silk, Railway Plant, Coal, Provisions, Sugar* show more or less considerable growth. The Trade of India this year is certainly flourishing.

IMPORTS.

No.	Imports.		TEN MONTHS, 1ST APRIL TO 31ST JANUARY		
			1876-76.	1876-77.	1877-78.
1	COTTON—				
	Twist and yarn	{ Quantity ... Value ... Average value per lb. Ditto in sterling average exchange	lbs. 25,923,585 £ 2,286,139 Rs. 0 14 1	26,724,669 2,280,355 0 18 4	30,869,949 2,425,139 0 12 7
	Other manufactures	Value	£ 13,097,382	18,066,417	14,512,300
	TOTAL COTTON GOODS		15,383,521	15,286,772	16,937,839
	Re-exported—				
	Twist and Yarn	{ Quantity ... Value ... Average value per lb.	lbs. 701,646 £ 50,656 Rs. 0 11 7	614,051 43,119 0 11 3	736,160 49,811 0 10 10
	Other manufactures of—	Value	£ 819,803	859,708	875,357
	Total Re-exports		870,459	902,827	925,168
	TOTAL COTTON GOODS—Net Imports		14,513,062	14,383,945	16,012,671
2	METALS		2,582,541	2,892,887	3,006,208
3	LIQUORS		1,194,628	1,266,521	1,431,988
4	SILK, Raw and Manufactured		1,126,452	831,428	1,270,782
5	RAILWAY PLANT AND ROLLING-STOCK		931,228	1,013,812	1,227,075
6	WOOLLEN MANUFACTURES		855,038	823,119	849,434
7	COAL (excluding Coke and Patent Fuel)—	{ Quantity ... Value ... Average value per ton	Tons 263,887 £ 431,877 Rs. 16 5 10	348,345 644,818 18 8 2	469,443 765,183 16 4 9
8	MACHINERY AND MILL-WORK		1,243,685	803,705	724,078
9	PROVISIONS		557,021	535,493	714,623
10	SUGAR		618,830	349,755	657,043
11	APPAREL		548,600	460,712	491,178
12	SPICES		315,656	367,875	390,653
13	SALT	{ Quantity ... Value ... Average value per ton	Tons 302,894 £ 505,026 Rs. 16 10 9	255,504 363,679 14 3 9	217,202 324,628 14 10 9

Statistics,
1877-78.

STATISTICS.

The following Miscellaneous Statistics for 1877-78 are given in continuation of those presented in the Review of 1876-77:—

Maximum price of an oz. troy standard silver in London	...	55½ (8th October).
Minimum ditto	...	53½ (21st June).
Maximum price of a sovereign in Calcutta Rs.	...	11-14 (5th September).
Minimum ditto	...	11-4 (18th April).
Coined in gold by Germany	...	£8,104,000
Ditto in silver	...	£1,665,000
Average rate of exchange on Secretary of State's Bills	...	1s. 8 7/8d.
Maximum ditto	...	1s. 9 7/8d. (18th April).
Minimum ditto	...	1s. 8 5/8d. (23rd January).
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries	...	1s. 9 1/8d.
Maximum rate of discount on loans on demand (Bank of Bengal, Calcutta)	12	(10th May).
Minimum ditto	...	5 (July and January).
Maximum rate of discount, Bank of England	...	5 (October).
Minimum ditto	...	2 (frequently).
Maximum yearly balance, Presidency Banks (January)	...	£7,575,400.
Minimum ditto (April)	...	£3,672,200.
Government of India Four Per cent. Rupee Securities.		
Maximum price in Calcutta	...	Rs. A.
Minimum ditto	...	98 4 (27th June).
Price of loan of £2,499,700	...	92 0 (8th September).
Maximum price in London in gold (enfaced)	...	96 1 (8th July).
Minimum ditto	...	84 8 (July).
Maximum enfaced for payment of interest by draft in London on India	...	80 12 (September).
Minimum ditto	...	(8th March) £14,400,334
Maximum price of Secretary of State's Sterling Four per cent. Bonds	...	(25th June) £13,051,744
Minimum ditto	...	104½
Number of Money Order Offices open	...	100½
Number of Money Orders Issued	...	310
Amount of ditto	...	134,959
Average amount of each Order	...	485,478
Number of Savings Banks	...	Rs. 35-15-7
Number of Depositors in ditto	...	342
Amount deposited	...	33,288
Average amount of each Deposit	...	£1,936,375
Net reduction of Deposits	...	Rs. 231
Maximum Government Paper Currency Outstanding	...	20,614
Minimum ditto	...	£15,757,790 (18th July)
	...	£11,130,528 (30th April)

The value of silver and the sterling exchanges have been remarkably steady throughout the year and have even manifested some recovery. The recent unprecedented inflation of the Government Paper Currency is connected no doubt with the great importations of silver during the year, and to the reaction upon the rather sudden cessation of the grain traffic with Madras in November last.

By order of the Government of India,

FORT WILLIAM,
FINANCIAL DEPARTMENT,
March 18th, 1878.

R. B. CHAPMAN,
Secretary to the Government of India.

The 22nd March 1878.

No. 1980.—Ordered that the following Resolution be published for general information:—

READ again—

Financial Resolution No. 3556, dated 19th October 1877.

RESOLUTION.—In order to eliminate from the category of "Money in the Government Treasuries and at credit of the Government in the Presidency Banks and their Branches" everything which is not actually available for immediate use as legal-tender in payment or on account, the Governor General in Council is pleased to pass the following orders.

2. All legal-tender copper coin, and all silver coin which is legal-tender only for fractions of a rupee, shall be received in the first instance—

if coined at the Calcutta Mint—by the Comptroller General, and

if coined at the Bombay Mint—by the Accountant General, Bombay,

and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other Offices of Issue of Paper Currency, and at such other treasuries as the Comptroller General may direct.

3. Legal-tender copper coin, and silver coin which is legal-tender for only fractions of a rupee, which may accumulate in any treasury or at any Presidency Bank or Branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money, or included in any return of money in the public treasuries or at credit of the Government.

5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to treasuries from the nearest depôt or sub-depôt; but tenders should not be made for such coin in excess of what is necessary to meet current local demands.

6. As soon as legal-tender copper coin or small silver coin is issued from a depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the treasuries or banks under paragraph 3.

7. As soon as occasion offers, the contracts with the Presidency Banks should, with the concurrence of the Directors, be revised, so as to remove the distinction now made in respect to coin which is not legal-tender without limit of amount. These present orders will obviate the need of any such distinction.

No. 1981.—The services of Mr. D. M. Barbour, Officiating Accountant General, Bengal, are placed at the disposal of the Government of Bengal, with effect from the 6th April 1878.

No. 1987.—Privilege leave for three months beginning on the 25th March 1878 is granted to Mr. C. E. Chapman, B.C.S., Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Bombay.

Mr. W. E. Gordon is appointed to officiate as Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Bombay, during the absence of Mr. Chapman, or until further orders.

SEPARATE REVENUE—OPIUM.

The 22nd March 1878.

No. 1988.—In exercise of the powers vested in him by Section 1 of the Opium Act, 1878, the Governor General in Council is pleased to declare that the aforesaid Act shall come into force in the territories administered by the Governor of Bombay in Council, with effect from the 1st April 1878.

C. BERNARD,
Addl. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Calcutta, the 22nd March 1878.

No. 395F.—The Governor-General in Council has been pleased to appoint Mr. E. F. Litchfield, Sub-Assistant Conservator of Forests attached to the Forest Survey Branch, to officiate as an Assistant Conservator of Forests of the 3rd Grade, with effect from the 18th February 1878.

SEA CUSTOMS.

The 18th March 1878.

No. 43.—In exercise of the powers conferred by Section 6 of the Indian Tariff Act, 1875, the Governor-General in Council is pleased to exempt the goods hereinafter named from all import duties to which they are liable under the numbers of Schedule A of the said Act entered in column one of the following list:—

Number in Schedule A.	Names of Articles.	Number in Schedule A.	Names of Articles.
3	Brushes, all sorts.	21	Flax and Articles made of Flax.
4	Building and Engineering materials.	22	Fruits and Vegetables.
5	Cabinet-ware and Furniture.	26	Hemp and Articles made of Hemp.
6	Candles.	27	Hides and Skins.
7	Canes, Ratans, Articles made of Cane or Ratan, and Basket work.	28	Instruments and Apparatus, except musical.
8	Carriages and component parts thereof.	31	Leather and Articles made of Leather, including Boots, Shoes, Harness and Saddlery.
9	Chemical Products and Preparations.	34	Mats.
12	Coir and Articles made of Coir.	36	Military and other Uniforms and Accoutrements.
14	Cordage and Rope made of any Vegetable fibre.	37	Naval Stores.
16	Cotton, raw.	38	Oils.
	Cotton, Grey Piece-goods, viz.:—	39	Oil and Floor-cloth.
	1. Cloths under 18 rees, jeans, domestic, sheetings and drills, shown to the satisfaction of the Customs-Collector, whose decision shall be final, to be of the dimensions, weights, counts and qualities now generally known under those descriptions, and to contain no yarn of a higher number than 30s.	42	Paper, viz.:—Wall-paper.
	Cotton Twist:	44	Piece goods made of Jute.
	Male, No. 32 and lower numbers.	45	Pipes and other Implements used in the Consumption of Tobacco.
	Water, No. 20 and lower numbers.	46	Pitch, Tar and Dammer.
		48	Railway Materials.
		50	Seeds.
		53	Soap.
		59	Toilet Requisites.

This Notification shall take effect on and after the 20th March 1878.

SALT.

The 18th March 1878.

No. 85.—In exercise of the powers conferred by Section 5 of the Indian Customs Act, 1875, the Governor-General in Council is pleased to remit the export duties leviable on Sugar under Notifications No. 179, dated the 30th June 1875, and No. 156, dated the 30th June 1876.

All rules published under the last-named Notification, in so far as they relate to Sugar or to the export duties on Sugar, are hereby cancelled.

This Notification shall take effect on and after the 1st April 1878. All rules contained herein shall apply to any Sugar in respect of which no licence has been granted, or which has been booked-through for export to any foreign port, without prepayment of full duty, before that date.

The 21st March 1878.

No. 86.—Mr. A. Colvin and Mr. W. B. Haley, respectively, made over and accepted charge of the Office of Commissioner of Public Charities on the 1st of March 1878.

No. 89.—The services of Mr. A. Colvin are terminated at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 15th March 1878.

Offg. Secy. to Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Fort William, the 22nd March 1878.

No. 862G.—The following List is published in continuation of the List notified in the Gazette of India, Part I, dated 16th July 1877:—

List of Officers serving under the several Local Governments and Administrations subordinate to the Government of India, including those of the Bengal, Madras and Bombay Armies, who have passed the High Proficiency or Degree of Honor tests in the Arabic and Persian languages, or either of them, between 1st September 1876 and 31st August 1877.

Government or Administration.	Name.	Language and Examination passed.
Government of India	Lieutenant A. C. Talbot	Degree of Honor in Arabic.
	Captain R. H. F. Rennick	Persian H. P.
Bengal Army	Lieutenant A. C. LeQueune	Persian H. P.
	Lieutenant J. H. Sadler	Persian H. P.
	Lieutenant E. F. J. deC. Rennick	Persian H. P.
	Lieutenant G. Shields	Persian H. P.
Madras	Lieutenant-Colonel F. H. Tyrrell	Degree of Honor in Persian.
	Captain A. V. Chick	Persian H. P.
Punjab	Surgeon J. M. Beamish, M.D.	Persian H. P.
	Mr. J. G. Silcock, C.S.	Persian H. P.

T. J. C. PLOWDEN,
Offg. Under Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 20th March 1878.

APPOINTMENTS AND PROMOTIONS.

No. 256.—MILITARY SECRETARIAT—

His Excellency the Governor General in Council is pleased to make the following promotions and appointment in the Department of the Military Secretariat of the Government of India:—

Captain A. C. W. Crookshank, 2nd Assistant Secretary and Officiating 1st Assistant Secretary, to officiate as Deputy Secretary, during the absence on furlough of Colonel W. M. Lees, or until further orders.

Captain T. Deane, 2nd Assistant Secretary and Officiating 2nd Assistant Secretary, to officiate as 1st Assistant Secretary, vice Captain Crookshank.

Lieutenant J. M. Sawyer, Officiating 3rd Assistant Secretary, to officiate as 2nd Assistant Secretary, vice Captain Deane.

Major G. L. K. Hewitt, Bengal Staff Corps, Squadron Commander, 3rd Bengal Cavalry, to officiate as 3rd Assistant Secretary, vice Lieutenant Sawyer.

The 22nd March 1878.

No. 254.—STAFF CORPS—

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 G. G. O. No. 388 of the 26th September 1866, subject to Her Majesty's approval:—

Major Charles Kenneth Mackenzie Walter, Bengal Staff Corps, with effect from 1st March 1878.

The under-mentioned officer is admitted to the Bengal Staff Corps, with effect from 1st March 1878.

the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Edward William Dun, 2nd Battalion, 15th Foot, Wing Officer, 34th (The Futtehgurh) Regiment of Native Infantry, 22nd January 1877.

No. 256.—BREVET—

The under-mentioned officers of the Staff Corps, having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the dates specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel George Bligh Bowen, Madras Staff Corps, 17th March 1878.

Lieutenant-Colonel George James Dalrymple Hay, Bengal Staff Corps, 20th March 1878.

Lieutenant-Colonel George Gordon Curcliffe, Bengal Staff Corps, 1878.

No. 257.—Lieutenant-Colonel Henry C. I. E., Bombay Staff Corps, is promoted to the rank of Colonel by Brevet from the 1st January 1877, under the operation of the Royal Warrant of the 13th August 1877, Clause 7, paragraph 22, subject to Her Majesty's approval.

No. 258.—LONDON GAZETTE—

The following extracts are published for general information:—

London Gazette, dated the 15th January 1878, page 218.

INDIA OFFICE,
14th January 1878.

Her Majesty has been pleased to approve of the following Promotions among the Officers

of the Staff Corps and Indian Military Forces made by the Governments in India :—

BREVET.

To be Colonels.

Lieutenant-Colonel Charles Annesley Benson, Madras Infantry. Dated 29th September, 1877.

Lieutenant-Colonel Edward Melville Lawford, Madras Cavalry. Dated 20th October, 1877.

To be Lieutenant-Colonel.

Major Cunliffe Martin, Bengal Cavalry. Dated 20th November, 1877.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Majors.

Captain Charles Richard Pennington. Dated 4th October, 1877.

Captain Charles Albert Dodd. Dated 4th October, 1877.

Captain Charles St. John Burren Barnett. Dated 4th November, 1877.

Captain Alexander George Ross. Dated 4th November, 1877.

Captain Norman Macleod Thomas Horsford. Dated 20th November, 1877.

Captain William Leicester Samuells. Dated 20th November, 1877.

Captain William Lynd Noverre. Dated 20th November, 1877.

To be Captains.

Lieutenant Edward Law Durand. Dated 10th October, 1877.

Lieutenant (Brevet Captain) William Henry Browne. Dated 15th October, 1877.

Lieutenant Charles Eyre Wheeler. Dated 10th November, 1877.

Lieutenant Arthur Edward Ward. Dated 21st November, 1877.

The name of the Officer of the Bengal Staff Corps promoted to the rank of Major in the "London Gazette" of the 7th December, 1877, is D. T. H. Sampson, and not Simpson.

London Gazette, dated the 15th January 1878, page 272.

WAR OFFICE.

15th January 1878.

The Queen has been graciously pleased to signify Her intention to confer the decoration of the Victoria Cross on the under-mentioned Officer, whose claim to the same has been submitted for Her Majesty's approval, for his gallant conduct

at Quetta, in the East Indies, as recorded against his name, viz. :—

Corps.	Rank and Name.	Act of Gallantry for which recommended.
Bengal Staff Corps.	Capt. Andrew Scott.	For his gallant conduct at Quetta, on the 26th July 1877, while serving in the 4th Sikh Infantry, on the occasion of an attack by some Pathan coolies on Lieutenants Hewson and Kunhardt, of the Royal Engineers. On the evening of that day, Captain Scott, whilst on duty at the regimental parade ground of the 4th Sikh Infantry at Quetta, hearing an alarm that British Officers were being killed, spontaneously rushed to the rescue, and finding Lieutenant Hewson cut down, and Lieutenant Kunhardt retiring, hard-pressed and wounded, and only protected by Sepoy Kuchpal Singh, of the above-mentioned Regiment, fell on the assailants, and with his own hand bayoneted two men, and closed with a third, who fell with him to the ground, and was killed by Sepoys of the Regiment. This act of courage and devotion saved the life of Lieutenant Kunhardt.

London Gazette, dated the 22nd January 1878, page 330.

WAR OFFICE, PALL MALL,
22nd January 1878.

BREVET.

For, Surgeon-Major David Young, Bengal Army, to have the honorary rank of Deputy Surgeon-General on retirement, as stated in the Gazette of the 23rd February, 1877.

Read, Surgeon-Major David Young, M. D., Bengal Army, &c.

The under-mentioned Officers of Her Majesty's Indian Military Forces to be granted a step of honorary rank on retirement :—

To be Major-Generals.

Lieutenant-Colonel and Brevet Colonel Benjamin George Vander-Gucht, Bengal Staff Corps. Dated 23rd January, 1878.

Lieutenant-Colonel and Brevet Colonel Edward John Wild, Bengal Army. Dated 23rd January, 1878.

To be Colonels.

Lieutenant-Colonel Robert Stewart Graves, Bengal Staff Corps. Dated 23rd January, 1878.

Lieutenant-Colonel Alexander Bulstrode Samuels, Bengal Staff Corps. Dated 23rd January, 1878.

London Gazette, dated the 25th January 1878, page 394.

COLONIAL OFFICE, DOWNING STREET,
24th January 1878.

The Queen has been graciously pleased to make the following appointments to the Most Distinguished Order of Saint Michael and Saint George :—

To be an Ordinary Member of the First Class, or Knight Grand Cross of the said Order :—
Lieutenant-General Sir Arthur Purves Phayre, K.C.S.I., C.B., Governor and Commander-in-Chief of the Island of Mauritius and its Dependencies.

London Gazette, dated the 1st February 1878, page 524.

WAR OFFICE, PALL MALL,
1st February 1878.

BREVET.

Deputy Assistant Commissary Thomas Fairfax, Madras Establishment, to have the honorary rank of Lieutenant. Dated 3rd October, 1877.

Assistant Commissary John Cochran, Madras Establishment, to have the honorary rank of Lieutenant. Dated 6th November, 1877.

The under-mentioned officers of Her Majesty's Indian Military Forces to be granted a step of honorary rank on retirement :—

To be Major-Generals. Dated 2nd February, 1878 :—

Lieutenant-Colonel and Brevet Colonel Blair Thomas Reid, Bengal Staff Corps.

Lieutenant-Colonel and Brevet Colonel Henry Dimdale Manning, Bengal Staff Corps.

Lieutenant-Colonel and Brevet Colonel Frederick Duffin, Bengal Staff Corps.

Lieutenant-Colonel and Brevet Colonel George Money Batty, Bengal Staff Corps.

Lieutenant-Colonel and Brevet Colonel William Henry Paget, Bengal Staff Corps.

To be Colonels. Dated 2nd February, 1878 :—

Lieutenant-Colonel Frank Barnard Foote, Bengal Staff Corps.

Lieutenant-Colonel William George Grove, Madras Army.

INDIA OFFICE,
31st January 1878.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Arthur George Frederic Browne, 44th Foot. Dated 28th October, 1871.

Lieutenant John Haughton, 72nd Foot. Dated 30th December, 1871.

Lieutenant Benjamin Briscoe, 68th Foot. Dated 9th March, 1872.

Lieutenant Goodson Adye, 2nd Battalion, 12th Foot. Dated 18th November, 1872.

Lieutenant Henry Montagu Pakington Hawkes, 70th Foot. Dated 23rd November, 1872.

Lieutenant Algernon George Arnold Dundas, 65th Foot. Dated 21st December, 1872.

Lieutenant Hastings Read, 83rd Foot. Dated 15th January, 1878.

Lieutenant Valens Congreve Tonnochy, 1st Battalion, 6th Foot. Dated 9th August, 1878.

Her Majesty has been pleased to approve of the transfer to the Half-Pay List of the Bengal Staff Corps of the under-mentioned officer :—

Captain Edmund Pison Ommanney, from the 17th January, 1878.

London Gazette, dated the 15th February 1878, pages 749 and 750.

WAR OFFICE, PALL MALL,
15th February 1878.

Bengal Unattached List.—The Commission of Captain John Chalmers is antedated to the 27th June, 1869.

BREVET.

Honorary Surgeon V. E. R. Ardagh, Hyderabad Contingent, to have the honorary and local rank of Surgeon-Major on retirement. Dated 16th February, 1878.

The under-mentioned General Officers are placed on the Retired List from 1st October, 1877, under the provisions of the Royal Warrant of 31st December, 1877 :—

Generals.

Harry Thomson, Bengal Cavalry.

Sir John Low, G.C.B., G.C.S.I., Madras Infantry.

Alexander Tulloch, C.B., Madras Infantry.

John Wheeler Cleveland, Madras Infantry.

George Warren, Bengal Infantry.

James Bell, Madras Infantry.

Christopher Dixon Wilkinson, C.B., Bengal Infantry.

James Edwin Williams, Madras Infantry.

Robert Alexander, Madras Infantry.

John Kynaston Luard, C.B., Madras Infantry.

Thomas Littleton Green, Madras Infantry.

William Cavaye, Bombay Infantry.

Francis Straton, Madras Cavalry.

John Yaldwin, Madras Infantry.

George Huyshe, C. B., Bengal Infantry.

Sir John Campbell, K.C.S.I., C.B., Madras Infantry.

Augustus Clarke (since deceased), Madras Infantry.

Charles Hamilton, C.B., Bengal Infantry.

Edward Armstrong, C.B., Madras Infantry.

Sir Maurice Stack, K.C.B., Bombay Cavalry.

Walter John Browne, C.B., Bombay Infantry.

Henry Crasklow, Bombay Infantry.

Henry Lawrence, Bengal Infantry.

Richard Budd, Madras Infantry.

Hope Dick, Bengal Infantry.

David Downing, Bengal Infantry.

Thomas Chase Parr, Bombay Infantry.

David Birrell, Bengal Infantry.

Thomas Polwhele, Bengal Infantry.

Sir John Fowler Bradford, K.C.B., Bengal Cavalry.

Edward Messiter, Madras Infantry.

Henry Macan, C.B., Bombay Infantry.

Lieutenant-Generals.

Thomas Assheton Duke, Madras Infantry.

James Clarke Charnock Gray, Bengal Infantry.

Charlton Holl, Madras Infantry.

Morden Carthew, C.B., Madras Infantry.
 Claud Douglas, Bengal Infantry.
 William George White (since deceased), Madras Infantry.
 Frederick Brooke Corfield, Bengal Infantry.
 William Robert Corfield, Bengal Infantry.
 Sir Francis Wheeler, Bart., C.B., Bengal Cavalry.
 Hugh Troup, Bengal Infantry.
 Richard Albert Bayly, Bombay Infantry.
 David Simpson, Bengal Infantry.
 John Macdonald, Bengal Infantry.
 Sir Charles Shepherd Stuart, G.C.B., Bombay Infantry.
 William Couperus McLeod, Madras Infantry.
 George Alexander Baillie, Madras Infantry.
 John Edmondstone Landers, Bengal Infantry.
 John Liptrap, Bengal Infantry.
 Hubert Marshall, Madras Infantry.
 Christopher Birdwood, Bombay Infantry.
 Henry William Matthews, Bengal Infantry.
 Charles Prior, Bengal Infantry.
 Frederick William Burroughs, Bengal Infantry.

Major-General.

William Knox Babington, Madras Infantry.
 The following promotions to take place from 1st October, 1877, consequent on the before-named General Officers having been placed on the Retired List, and in order to complete the establishment of General Officers provided for the Indian Army by the Royal Warrant of the 28th January, 1878:—

Lieutenant-Generals to be Generals.

Sir Neville Bowles Chamberlain, G.C.B. G.C.S.I., Bengal Infantry.
 James Travers, C.B., V.C., Bengal Infantry.
 Peter Thomas Cherry, Madras Cavalry.
 Richard Shubrick, Madras Infantry.
 William Binfield Wemyss, Bengal Cavalry.
 Sir Edward Lechmere Russell, K.C.S.I., Bombay Infantry.
 George William Bishop, Bengal Infantry.

Major-Generals to be Lieutenant-Generals.

Henry William Blake, Madras Infantry.
 William Frost Nuthall, Bengal Infantry.
 Sir Michael Galway, K.C.B., Madras Infantry.
 Alexander Robert Manson, Bombay Infantry.
 John Forbes, C.B., Bombay Cavalry.
 John Charles Innes, Bengal Infantry.
 Henry Milne, Bengal Infantry.
 George Samuel Montgomery, C.S.I., Bombay Infantry.
 William Phillip Hampton, Bengal Infantry.
 Herbert Edward Stacy Abbott, Bengal Infantry.
 Sir Dighton Macnaghten Probyn, K.C.S.I., C.B., V.C., Bengal Cavalry.
 Brooke Boyd, Bengal Infantry.
 John Liptrott, Bengal Infantry.

Local Major-Generals to have general rank.

John Barrett, Bengal Infantry.
 Edward Patrick Lynch, Bombay Infantry.
 Robert John Hawthorne, Bengal Cavalry.
 Stephen Francis Macmillan, Bengal Cavalry.
 Burdett Richard Powell, Bombay Infantry.
 George Sturrock, Madras Infantry.
 Albert Henry Andrew Hervey (since deceased), Madras Infantry.
 William Vine, Madras Cavalry.
 William George Owen, Madras Infantry.
 Samuel Brougham Paddy, Bengal Infantry.
 Richard Andrew Doria, Madras Infantry.

Colonels to be Major-Generals.

Gordon Caulfield, Bengal Infantry.
 Francis Faithful Warden, Madras Infantry.
 David Scott Dodgson, C.B., Bengal Infantry.
 Edward Charles Beale (since deceased), Bombay Infantry.
 William Henry Freese, Madras Infantry.
 Alexander Crombie Silver, Madras Infantry.
 John Penrose Coode, Madras Infantry.
 Edward Dayot Watson, Bengal Infantry.
 John William Schneider, C.B., Bombay Infantry.
 Douglas Hamilton, Madras Infantry.
 John Sherbrooke Gell, Bombay Infantry.
 David Brown, Madras Infantry.

The under-mentioned General Officers on the Retired List to be promoted from the 1st October, 1877:—

Lieutenant-Generals to be Generals.

Thomas Assheton Duke, Madras Infantry.
 James Clarke Charnock Gray, Bengal Infantry.
 Charlton Holl, Madras Infantry.
 Morden Carthew, C.B., Madras Infantry.
 Claud Douglas, Bengal Infantry.
 William George White (since deceased), Madras Infantry.
 Frederick Brooke Corfield, Bengal Infantry.
 William Robert Corfield, Bengal Infantry.
 Sir Francis Wheeler, Bart., C.B., Bengal Cavalry.
 Hugh Troup, Bengal Infantry.
 Richard Albert Bayly, Bombay Infantry.
 David Simpson, Bengal Infantry.
 John Macdonald, Bengal Infantry.
 Sir Charles Shepherd Stuart, G.C.B., Bombay Infantry.
 William Couperus McLeod, Madras Infantry.
 George Alexander Baillie, Madras Infantry.
 John Edmondstone Landers, Bengal Infantry.
 John Liptrap, Bengal Infantry.
 Hubert Marshall, Madras Infantry.
 Christopher Birdwood, Bombay Infantry.

Major-General to be Lieutenant-General.

William Knox Babington, Madras Infantry.

London Gazette, dated the 19th February 1878, pages 808 and 809.

INDIA OFFICE,

18th February 1878.

Her Majesty has been pleased to approve of the following Promotions among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Welby Wroughton Boddam. Dated 12th December, 1877.
 Major Edwin Archibald Chester Lambert. Dated 12th December, 1877.
 Major Francis Howell Jenkins. Dated 20th December, 1877.

To be Majors.

Captain Theodore William Hogg. Dated 4th December, 1877.
 Captain Charles Allan Baylay. Dated 11th December, 1877.
 Captain William Henry Wilkins. Dated 12th December, 1877.

Captain Robert Henry Palmer. Dated 12th December, 1877.
 Captain Gerveys Richard Grylls. Dated 12th December, 1877.
 Captain John Finnis. Dated 12th December 1877.
 Captain Charles Edward Macaulay. Dated 12th December, 1877.
 Captain Arthur L'Estrange Hamilton Holmes. Dated 15th December, 1877.
 Captain Horace Ralph Spearman. Dated 18th December, 1877.
 Captain Francis Richard Arabin Brown Constable. Dated 19th December, 1877.
 Captain James Duncan Macpherson. Dated 19th December, 1877.
 Captain William Heathcote Unwin. Dated 20th December, 1877.
 Captain Francis Charles Walker Drummond. Dated 20th December, 1877.

To be Captains.

Lieutenant William James Alexander Birch. Dated 1st December, 1877.
 Lieutenant David Stanley Cunningham. Dated 1st December, 1877.
 Lieutenant Thomas George Thomson. Dated 8th December, 1877.
 Lieutenant Andrew Kennedy Macpherson. Dated 19th December, 1877.

BENGAL ARMY.

INFANTRY.

To be Lieutenant-Colonel.

Major Arthur Edward Downing. Dated 15th November, 1877.

BENGAL MEDICAL ESTABLISHMENT.

To be Surgeons-Major.

Surgeon George King. Dated 2nd October, 1877.
 Surgeon William Center. Dated 2nd October, 1877.
 Surgeon Henry Black Purves. Dated 2nd October, 1877.
 Surgeon George Thomson. Dated 2nd October, 1877.
 Surgeon Robert Jameson. Dated 2nd October, 1877.
 Surgeon Robert George Mathew. Dated 2nd October, 1877.
 Surgeon William Duncan. Dated 2nd October, 1877.
 Surgeon George Massy. Dated 2nd October, 1877.
 Surgeon George Cumberland Ross. Dated 2nd October, 1877.
 Surgeon Richard Power. Dated 2nd October, 1877.

No. 259.—HYDERABAD CONTINGENT— 5th Infantry.

Surgeon M. S. Eyre, Madras Medical Department, to be Officiating Medical Officer, *vice* Surgeon J. F. Sargent, transferred to the 2nd Cavalry, Hyderabad Contingent.

No. 260.—VOLUNTEER CORPS—

Calcutta Volunteer Rifle Corps.

Lieutenant William Hugh Clark to be Captain, *vice* Captain M. Power to be borne as supernumerary as a special case.

Mr. William Cuthbert Edwardes to be Second-Lieutenant.

East Indian Railway Volunteer Rifle Corps.

Volunteer John Higby, Color-Sergeant Benjamin Seymour, and Volunteer James Craven, to be Second-Lieutenants.

FURLOUGH AND LEAVE.

No. 261.—The under-mentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) William Harington Hawes, Bengal Staff Corps, Commandant, 9th Regiment of Native Infantry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.
 Lieutenant-Colonel Henry Roche Osborn, Bengal Staff Corps, Squadron Commander, 5th Bengal Cavalry,—private affairs, for one year and twenty-eight days, under Rule IX of the Regulations of 1868.

Major Henry Archibald Mallock, Bengal Staff Corps, Director of Construction, Electric Telegraph Department,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Surgeon Bartholomew O'Brien, M.D.,—medical certificate, for eighteen months, under Rule IX, Note I, of the Regulations of 1868.

Captain George Buckley Stevens, Bengal Staff Corps, Wing Commander, 13th (The Shekha-wattee) Regiment of Native Infantry,—private affairs, for one year one month and nine days, under Rule IX of the Regulations of 1868.

Lieutenant James Ramsay Hobday, Bengal Staff Corps, Assistant Superintendent, 3rd grade, Topographical Survey of India,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant Edward Bruce, Bengal Staff Corps, Squadron Officer, 19th Bengal Lancers,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

No. 262.—Lieutenant-Colonel David Wilkenson Campbell, Commandant, East Indian Railway Volunteer Rifle Corps, is granted leave of absence to proceed to England for sixteen months, from the 8th April 1878.

No. 263.—Honorary Captain and Deputy Commissary Henry Telfer, Ordnance Commissariat Department, is allowed leave of absence for six months, with effect from the 15th April 1878, to visit Allahabad and Jubbulpore on private affairs, under the Regulations of 1854.

No. 264.—Honorary Lieutenant Patrick Carr, Army Commissariat Department, has been allowed leave of absence in India for three months on medical certificate, under Rule XXV of the Regulations of 1868, with effect from the 18th December 1877.

No. 265.—The following extract from List No. 8, dated the 22nd February 1878, received from the India Office, is published for general information:—

Permitted to return.

Surgeon-Major E. A. Fitzgerald.

Granted extensions of leave.

Surgeon-Major E. J. Hoskins, Bengal, 6 months, medical certificate.

No. 266.—REPORTS OF ARRIVAL—

Lieutenant-Colonel F. H. Jenkins, Bengal Staff Corps, Commandant (Queen's Own), Corps of Guides, Punjab Frontier Force,—Bombay, 13th March 1878.

Surgeon-Major G. C. Chesnaye, Medical Officer, 4th Goorkha Regiment,—Bombay, 9th March 1878.

Major L. Macdonald, Bengal Staff Corps,—Bombay, 9th March 1878.

Lieutenant V. G. L. Eyre, Bengal Staff Corps, Wing Officer, 23rd (Punjab) Regiment of Native Infantry,—Bombay, 13th March 1878.

Conductor R. F. Castellari, Ordnance Commissariat Department,—Bombay, 14th March 1878.

No. 267.—REPORTS OF DEPARTURE—

Lieutenant-Colonel (Brevet Colonel) H. A. Cockburn, Infantry, G. G. O. No. 33 of 1878,—*Meinam*, 13th March 1878, from Calcutta.

Surgeon-Major C. J. Jackson, G. G. O. No. 146 of 1878,—*Hydaspes*, 22nd February 1878, from Calcutta.

Major F. Coddington, Bengal Staff Corps, G. G. O. No. 146 of 1878,—*Orion*, 16th February 1878, from Calcutta.

HONORS AND REWARDS.**No. 268.—ORDER OF BRITISH INDIA—**

His Excellency the Governor General in Council is pleased to admit the under-mentioned native officer to the 2nd Class of the Order of British India, under the operation of G. G. O. No. 2 of 1877, with effect from the 26th July 1877:—

MADRAS.

To the 2nd Class with the title of "*Bahadur*."

Subadar Kistnen Sing, 35th Regiment, Madras Native Infantry, *vice* pensioned Subadar-Major Syed Alced, deceased.

ORDNANCE.

No. 269.—The following clauses in List of Changes in War Matériel are made applicable to India:—

Dated 1st November 1877.

3197. Box, wood, ammunition, small-arm, with tin lining, Adams revolver, 240 rounds. (Mark III).

Dated 1st December 1877.

3215. Arms, interchangeable:—

Carbine, B.L. rifled, with cleaning rod, Martini-Henry. (Mark I).

3216. Arms, interchangeable—Carbines, B.L. rifled, Martini-Henry, parts of:—

Protector, foresight and muzzle. (Mark I).

3217. Chest, arm, for 20 arms, carbine, Martini-Henry, with fittings. (Mark I).

3219. Cartridge, small-arm, ball, pistol, revolver, Adams, B.L. (Mark II).

3220. Cartridge, small-arm, ball, carbine, B.L., Martini-Henry. (Mark I).

3221. Fuze, percussion, sensitive. (Mark I).

3222. Gunpowder, service, Adams pistol.

3226. Plates, index, complete, with readers and screws, for land service.

9-inch rifled M.L. guns { (Marks I, II, III, IV, and V) of 12 tons.

10 " " { (Marks I and II) of 18 tons.

11 " " { (Marks I and II) of 25 tons.

12 " " { (Mark I) of 25 tons.

12 " " { (Mark I) of 35 tons.

Dated 1st January 1878.

3230. Cartridges, small-arm—nomenclature of.

3231. Lever, wood, { heavy, land service.

iron pointed { (Mark I.) light, land and naval.

Further alteration of nomenclature (see § 3094).

Hole to be bored through small end of light lever.

3234. Steel, moveable, trail or perch-eye, carriage, travelling, field, rifled M.L., 16 or 9-pr., and wagons, ammunition, 40-pr. to 9-pr., forge and store. (Mark I.)

Steel, moveable, limber hook, carriage, travelling, field, rifled M.L., 25-pr. to 9-pr., and wagons, ammunition, 40-pr. to 9-pr., forge and store.

(Mark I.)

3238. Wheel, cipher, signalling.

PAY AND ALLOWANCES.**No. 270.—PAY CODE—**

The following corrections are to be made in the Pay Code for India, Volume II, Native Troops:—

Article 470, clause a.—Substitute the following for the existing scales of pensions to Native Commissioned Officers:—

Ordinary. Superior.
Rs. A. P. Rs. A. P.

"Subadar-Major
Ressaldar-Major
Subadar
Ressaldar
Woodie-Major
Ressaldar
Jemadar ... 15 0 0 25 0 0"

G. G. O. No. 96 of 1878.

Articles 471 and 472.—Substitute "32 years" for "40 years" in these articles.

G. G. O. No. 96 of 1878.

Article 473.—Expunge the concluding sentence— "This article is not applicable to Madras and Bombay."

Military Dept.'s Nos. 86 of 8th and 106 of 13th March 1878.

PENSIONS.

No. 271.—The under-mentioned out-pensioner having been permitted to reside and draw his stipend in the Bengal Presidency, payment of pension is to be made and charged accordingly:—

Private Cornelius Daly, a pensioner from the 10th Foot,—*rate of pension*, 4d. per diem, paid up to the 31st March 1878.

No. 272.—The permission granted to the under-mentioned out-pensioner of the Royal Hospital at Chelsea to draw his pension in India, in G. G. O. No. 89 of 1867, is cancelled, he having re-elected to reside in England:—

Gunner James Todd, late E Battery, F Brigade, Royal Artillery.

No. 273.—Gunner Gungaram, No. 1, of No. 3 Field Battery, Hyderabad Contingent, is transferred to the Pension Establishment, from the 7th April 1878, on a stipend of Rs. 3-11-6 per mensem, payable at Hingoli.

No. 274.—The Order of Merit pay (Rs. 1-12-0 per month) of the late Sirdar Driver Chaidah, late No. 2 Light Field Battery, will be paid to his widow Moonee for a period of three years, with effect from the 23rd June 1877, payable in the N.-W. P. Circle.

RETIREMENTS.

No. 275.—Surgeon-Major William Henry Hayes is permitted to retire from the service on a pension of £292 per annum, with effect from the 31st March 1878.

TRANSFER OF OFFICERS.

No. 276.—The services of Captain W. W. Chard, 2nd Battalion, 7th Foot, are replaced at the disposal of the Government of Bombay.

No. 277.—The services of Surgeon C. W. Owen are placed temporarily at the disposal of the Home Department, with effect from the date on which he was relieved of the duties of the appointment of Officiating Superintendent of the Eye Infirmary, Calcutta.

No. 278.—The services of Surgeon W. A. C. Roe, Medical Officer, 21st (Punjab) Regiment of Native Infantry, are placed temporarily at the disposal of the Government of the Punjab.

No. 279.—The services of Lieutenant M. J. Meade, Bengal Staff Corps, Officiating Squadron Officer, 3rd Cavalry, Hyderabad Contingent, are placed at the disposal of the Foreign Department.

No. 280.—The services of Lieutenant R. C. D. Wilson, 60th Rifles, are replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.**NOTIFICATION.**

Calcutta, the 22nd March 1878.

Statement of Deposits on account of Estates from the 9th to 22nd March 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
INDIAN MILITARY SERVICE. Bollby Porteus Hodgson(a)...	Captain ...	Bengal Staff Corps.	28th Oct. 1877	No Will found	Rs. A. P. 1,627 0 3		

(a).—Widow—Mrs. Effie Hodgson.

Brother—Captain Charles Nesbit Hodgson, Station Staff Officer, Ferozepore. Administrator General, Bengal, administering.

H. K. BURNE, Colonel,

Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.—ESTABLISHMENT.**

Fort William, the 16th March 1878.

No. 120.—The resignation of his appointment by Mr. O. Chalk, Travelling Inspector of Accounts, Holkar and Neemuch State Railways, is accepted.

The 18th March 1878.

No. 121.—Sergeant J. Owens, Overseer, 1st Grade, Rangoon and Irrawaddy Valley State Railway, is transferred to the Central System of State Railways.

No. 122.—Mr. E. E. A. Küster, Assistant Engineer, 2nd Grade, is retransferred from Madras Famine Relief Works to Bengal Irrigation Branch.

The 19th March 1878.

No. 123.—Mr. A. Grant, Director of State Railways, Western System, is granted privilege leave for three months, with effect from 20th March 1878, or such date as he may avail himself of it.

The 20th March 1878.

No. 124.—Mr. N. Hecquet, Sub-Engineer, 1st Grade, North-Eastern System of State Railways, is transferred to the Rangoon and Irrawaddy Valley State Railway.

The 22nd March 1878.

No. 125.—The Governor General in Council is pleased to make the following promotions in the Upper Subordinate Establishment, attached to the Railway Branch of the Public Works Department, with effect from the dates specified :—

Names.	Present Grade.	Grade to which promoted.	With effect from	Nature of promotion.	
1875.					
Spratt, W.	Overseer, 1st	Supervisor, 2nd	July 1	Permanent	Vice Mr. Moeller, resigned.
Soobrow, B. V.	" 2nd	Overseer, 1st	" 1	"	
Govind Krishna Vuzey	" 3rd	" 2nd	" 1	"	
Lambert, Sergeant R. H.	" 1st	Supervisor, 2nd	" 24	"	Vice Mr. McDonald, resigned.
Azeozodeen	" 2nd	Overseer, 1st	" 24	"	
Bidhu Bhuson Banerjee	" 3rd	" 2nd	" 24	"	
Nundun Singh	Supervisor, 2nd	Supervisor, 1st	August 1	Temporary	Vice Mr. Hawkes, on furlough.
Chundee Ram	Overseer, 1st	" 2nd	" 1	"	
Thakoor Dass	" 2nd	" 1st	" 1	"	
Kundun Lall	" 3rd	" 2nd	" 1	"	
Chundee Ram	Temporary Supervisor, 2nd.	Supervisor, 2nd	" 8	Permanent	Vice Mr. Shew, resigned.
Thakoor Dass	Temporary Overseer, 1st.	Overseer, 1st	" 8	"	
Kundun Lall	Temporary Overseer, 2nd.	" 2nd	" 8	"	
Reid, T.	Overseer, 1st	Supervisor, 2nd	" 8	Temporary	Vice Chundee Ram, confirmed.
Sheik Abdoolah	" 2nd	Overseer, 1st	" 8	"	Vice Thakoor Dass, confirmed.
Mohesh Chundra Banerjee	" 3rd	" 2nd	" 8	"	Vice Kundun Lall, confirmed.
Pearce Lall	" 2nd	" 1st	" 8	Permanent	Vice Private Barber, remanded.
Ramchunder Mitter	" 3rd	" 2nd	" 8	"	Vice Sergeant Ruthertford, remanded.
Rajcoomar Mokerjee	" 2nd	" 1st	" 25	"	Vice Sergeant Morrison, remanded.
Ameer Bux	" 1st	Supervisor, 2nd	" 25	"	
1876.					
Nundun Singh	Supervisor, 2nd	Supervisor, 1st	March 4	Permanent	Vice Mr. Hawkes, transferred to Stores Establishment.
Batchellor, W.	Overseer, 1st	" 2nd	" 4	"	
Fraser, C.	Supervisor, 1st	Sub-Engineer, 3rd	May 15	Temporary	Vice Mr. Halpin, on furlough.
Goodsir, J. W.	" 2nd	Supervisor, 1st	" 15	"	
Beaty, Sergeant A.	Overseer, 1st	" 2nd	" 15	"	
Beaty, Sergeant A.	Temporary Supervisor, 2nd.	" 2nd	July 24	Permanent	Vice Mr. Kinnear, deceased.
Gunput Rao	Overseer, 1st	" 2nd	" 24	Temporary	Vice Sergeant Beaty, confirmed.
Goodsir, J. W.	Temporary Supervisor, 1st.	" 1st	" 24	Permanent	Vice Mr. Rainford, dismissed.
Gunput Rao	Temporary Supervisor, 2nd.	" 2nd	" 24	"	
Fensom, W.	Supervisor, 2nd	" 1st	" 24	Temporary	Vice Mr. Goodsir, confirmed.
Beard, Sergeant J. F.	Overseer, 1st	" 2nd	" 24	"	Vice Gunput Rao, confirmed.
Maine, B. A.	Supervisor, 1st	Sub-Engineer 3rd	August 10	"	Vice Mr. Augier, on furlough.
Marten, H.	" 2nd	Supervisor, 1st	" 10	"	
Jackson, J. T.	Overseer, 1st	" 2nd	" 10	"	
Sexton, C.	Overseer, 1st	Sub-Engineer, 3rd	September 20	Permanent	Vice Mr. Halpin, deceased.
Fensom, W.	Temporary Supervisor, 1st.	Supervisor, 1st	" 20	"	
Beard, Sergeant J. F.	Temporary Supervisor, 2nd.	" 2nd	" 20	"	
Chennel, J.	Supervisor, 2nd	" 1st	" 20	Temporary	Vice Mr. Fensom, confirmed.
Handy, W.	Temporary Supervisor, 1st.	Supervisor, 1st	October 1	Permanent	Vice Mr. Oliver, deceased.
Jackson, J. T.	Overseer, 1st	" 2nd	" 1	"	
Chennel, J.	Supervisor, 2nd	" 1st	" 1	Temporary	Vice Mr. Handy, confirmed.
Browning, T. J.	Temporary Sub-Engineer, 2nd.	Sub-Engineer, 2nd	" 1	Permanent	Vice Mr. Woods, dismissed.
Marten, H.	Temporary Supervisor, 1st.	Supervisor, 1st	" 1	"	
Hamilton, W.	Sub-Engineer, 3rd	Sub-Engineer, 2nd	" 1	Temporary	Vice Mr. Browning, confirmed.
Fraser, C.	Supervisor, 1st	" 3rd	December 31	Permanent	Vice Mr. Ginger, resigned.
Cargill, Sergt. W. M., R.E.	Temporary Supervisor, 1st.	Supervisor, 1st	" 31	"	
Chennel, J.	Supervisor, 2nd	" 1st	" 31	Temporary	Vice Sergeant Cargill, confirmed.

Names.	Present Grade.	Grade to which promoted.	With effect from	Nature of promotion.	
Maine, B. A.	Supervisor, 1st	Sub-Engineer, 3rd	1877. January. 15	Permanent	Vice Mr. A. R. Marr, dismissed.
Baker, Sergeant A., R.E.	" 2nd	Supervisor, 1st	"	"	Supernumerary.
Chennel, J.	Temporary Supervisor, 1st.	" 1st	"	"	
Berrill, G. F.	Sub-Engineer, 2nd	Sub-Engineer, 1st	April. 15	Temporary	Vice Mr. H. Mann, on furlough.
McCawley, Sub-Conductor J.	" 3rd	" 2nd	"	"	
Chundra Kant Chucker-buffy.	Supervisor, 1st	" 3rd	"	"	

Consequent on the return from furlough of Mr. G. Hawkes, Supervisor, 1st Grade, on 1st February 1876, the following subordinate reverted to his substantive grade :—

Nundun Singh, to Supervisor, 2nd Grade.

Consequent on the return from furlough of Mr. J. C. Porter, Sub-Engineer, 3rd Grade, on 30th September 1876, the following subordinates reverted to their substantive grades :—

Mr. B. A. Maine, to Supervisor, 1st Grade.

" J. Chennel, to " 2nd "

" J. T. Jackson, to Overseer, 1st "

Consequent on the return from furlough of Mr. J. Mackenzie, Supervisor, 1st Grade, on 5th December 1876, the following subordinate reverted to his substantive grade :—

Mr. J. Chennel to Supervisor, 2nd Grade.

Consequent on the return from furlough of Mr. P. C. Augier, Sub-Engineer, 3rd Grade, on 14th December 1876, the following subordinate reverted to his substantive grade :—

Mr. C. Fraser, to Supervisor, 1st Grade.

No. 126.—Mr. E. Lacey, Accountant, 1st Grade, temporarily attached to the Office of Accountant General, Public Works Department, is transferred to British Burmah.

No. 127.—ERRATUM.—In Public Works Department Notification No. 119, dated 15th March 1878, for "Mr. S. Smyth" read "Mr. S. Smith."

No. 128.—Sergeant H. Macartney, Supervisor, 1st Grade, is transferred from the Western to the Central System of State Railways.

No. 129.—The following changes are made in the Superior Account Establishment of the Public Works Department :—

Lieutenant-Colonel B. J. C. Prior, M.S.C., Examiner, 2nd Class, 2nd Grade, British Burmah, is transferred to Mysore.

Mr. T. Moss, Examiner, 2nd Class, 1st Grade, temporarily attached to the Office of the Accountant General, Public Works Department, is transferred to British Burmah as Examiner of Accounts.

Mr. F. L. Brown, Executive Engineer, 4th Grade, Punjab Irrigation Branch, is transferred temporarily to the Account Establishment and posted to the Office of the Accountant General, Public Works Department, as Assistant Accountant General, with the rank of Examiner, 3rd Class, 2nd Grade.

Mr. J. W. Wilkinson, Accountant, 1st Grade, attached to the Office of the Accountant General, Public Works Department, is temporarily promoted to the rank of Deputy Examiner.

Mr. F. F. Hensley, Assistant Superintendent of Telegraphs, is transferred as a temporary arrangement to the Account Establishment of the Public Works Department, with the rank of Assistant Examiner, 1st Grade, and posted to the Office of the Examiner of Guaranteed Railway Accounts, Bombay.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 13.} CALCUTTA, SATURDAY, MARCH 30, 1878. { Register
N^o 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

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PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(Nothing for publication.)

SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

PRIVATE SECRETARY'S OFFICE.

NOTICE.

Calcutta, the 9th March 1878.

All covers intended personally for His Excellency the Vice-roy and Governor General and party,* during His Excellency's tour, should be addressed "Governor General's Camp," without

Her Excellency the Lady Lytton.
The Hon'ble Stuart Bayley, C.S.I., Personal Assistant (Famine) to His Excellency the Governor General, and Officiating Private Secretary.
Lieutenant-Colonel G. Villiers, Military Secretary.
Mrs. Barnett.
Lord W. Beresford, A.-D.-C.
Mr. H. Rose, A.-D.-C.

the addition of any Post Town.

All other communications connected with business of a routine nature should be sent, as usual, to the several Head-Quarters Departments.

S. C. BAYLEY,
for Private Secy. to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 29th March 1878.

No. 707.—The following rules for the submission, receipt and transmission of memorials and other papers of the same class, addressed to Her Majesty the Queen,

N. B.—These rules do not in any way affect or supersede orders issued on the same subject by the military authorities for the guidance of the Army.

Empress of India, or to the Right Honourable the Secretary of State for India, by private persons or by officers of all civil departments, are published for general information; and the rules published under Home Department Notifications No. 3742, dated 21st August 1867, and No. 1461, dated 31st July 1877, are cancelled:

I.—No memorial will be received or attended to unless forwarded as hereinafter prescribed.

II.—Every memorial should be accompanied by a letter requesting its transmission to the authority to which it is addressed.

III.—Every memorial addressed to Her Majesty or to the Secretary of State for India should be forwarded through the Local Government under which the writer is residing or is employed.

IV.—Memorials to Her Majesty or to the Secretary of State from persons in the Madras and Bombay Presidencies should be forwarded direct by the Local Government, with a full statement of facts and an expression of opinion, except in the case of memorials which relate to any rule or standing order of the Government of India, or which, if granted, would cause expenditure for which the Imperial and not the Local Government would be primarily responsible, or which relate to any legislative proceeding of the Governor General in Council. Such memorials should be forwarded with a covering letter containing a full statement of facts and an expression of opinion to the Government of India in the Department having cognizance of the subject-matter of such memorial, by which Department the memorials will be transmitted to the Secretary of State.

V.—Memorials to Her Majesty or to the Secretary of State from persons in Bengal, the North-Western Provinces and Oudh, or the Punjab, should be forwarded by the Local Government, with a full statement of facts and an expression of opinion, to the Government of India in the proper Department for transmission to the authority addressed.*

VI.—Memorials to Her Majesty or to the Secretary of State from persons in the minor Administrations—the Central Provinces, British Burma, Berar, Mysore, Coorg and Assam—should be forwarded with a full statement of facts and an expression of opinion by the Chief Commissioner, or other officer charged with the administration of the Province, to the Government of India in the proper Department for transmission to the authority addressed.†

VII.—No limit is fixed to the time within which an appeal from an order of the Governments in India must be preferred to the Home Department, except in the case of appeals from a judicial decision in which the Judge is a political officer, and in which the appeal ordinarily lies to Government in the Political Department. Such appeals must be preferred within a period of twelve months from the date of communication to the persons concerned of the order to which objection is taken.

VIII.—Memorials may be transmitted either in manuscript or in print, but must, with all accompanying documents, be properly authenticated by the signature of the memorialist on each sheet.

IX.—Memorials, together with their accompanying documents, should be in English. If the accompanying documents must necessarily be forwarded in the vernacular, an English translation should be appended, which should be attested by the signature of the memorialist.

N. B.—It will be well for the transmitting office to examine such translations, and if they are found to be incorrect or faulty, to notice the fact in sending on the memorial.

X.—It is not necessary that memorials should be forwarded in duplicate or triplicate. The originals will invariably be transmitted to England, a copy being made and retained by the Government of India, if necessary, for record.

XI.—As a general rule, the transmission to England of a memorial duly forwarded through the proper channel will not be delayed by the transmitting Government in India beyond a month after the receipt of such memorial.

XII.—Governments and Administrations in India are vested with discretionary power to withhold the transmission of memorials addressed to

Her Majesty or to the Secretary of State in the following cases:

- 1.—When a memorial is illegible or unintelligible.
- 2.—When a memorial contains disrespectful or improper language.
- 3.—When a second memorial is presented after a decision has already been given by the authority to which it is addressed, and when no new facts or circumstances are adduced which afford grounds for a reconsideration of the case. A memorial addressed to Her Majesty by a person whose appeal to the Secretary of State has already been rejected, shall be held to be a second memorial to the same authority and shall not be transmitted.
- 4.—When a memorial is a mere application for pecuniary assistance by a person manifestly possessing no claim.
- 5.—When a memorial is an application for employment under one of the Governments in India from a person not belonging to the covenanted service.
- 6.—When a memorial is a mere appeal from a judicial decision.
- 7.—When a memorial is addressed by an officer still in the public service and has reference to his prospective claim to pension.

XIII.—The Government of India may withhold the transmission of a memorial addressed to Her Majesty or to the Secretary of State, unless the memorialist has previously memorialised the Government of India and the Local Government concerned on the same subject.

XIV.—A list of memorials withheld under the discretionary power conferred by Rule XII. will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the Department concerned to the Secretary of State.

ESTABLISHMENTS.

The 26th March 1878.

No. 336.—APPOINTMENTS.—Lieutenant H. St. P. Maxwell, Assistant Commissioner of the 3rd Grade in Assam, to be Assistant Commissioner of the 2nd Grade, with effect from the 3rd ultimo:

Mr. B. G. Geidt, C.S., Supernumerary Assistant Commissioner, to be Assistant Commissioner of the 3rd Grade, *vice* Lieutenant Maxwell.

No. 338.—APPOINTMENTS.—Mr. R. Lea, Extra Assistant Commissioner of the 4th Grade in Assam, to be Extra Assistant Commissioner of the 3rd Grade, with effect from the 20th December 1877, the date on which the latter appointment was sanctioned:

Babu Sarat Chandra Banerji, M.A., B.L., Extra Assistant Commissioner of the 5th Grade, to be Extra Assistant Commissioner of the 4th Grade, *vice* Mr. Lea:

Babu Ram Gopal Khan, B.L., Extra Assistant Commissioner of the 6th Grade, to be Extra Assistant Commissioner of the 5th Grade, *vice* Babu Sarat Chandra Banerji.

The 27th March 1878.

No. 342.—Messrs. H. B. M. Eyre and C. Wintle, Officiating Assistant Superintendents of Police, are posted to Tura, Gáro Hills, and to Sylhet, respectively, in Assam.

The 28th March 1878.

No. 348.—APPOINTMENT.—Mr. H. G. Batten, Extra Assistant Commissioner of Almora in the North-Western Provinces, to be Supernumerary Assistant Commissioner in British Burma.

The 29th March 1878.

No. 354.—His Excellency the Governor General in Council is pleased to permit the Hon'ble Sir Edward Clive Bayley, K.C.S.I., C.I.E., to resign Her Majesty's Bengal Civil Service, with effect from the 11th February 1878.

EXAMINATIONS.

The 27th March 1878.

No. 22.—Mr. H. L. St. Barbe, C.S., Assistant Resident at Mandalay, has passed the prescribed examination in the Shan language.

EDUCATION.

The 27th March 1878.

No. 80.—The Governor General in Council is pleased to appoint the under-mentioned gentlemen to be Fellows of the University of Calcutta:—

The Honourable H. S. Cunningham, Barrister-at-Law.

The Honourable H. T. Prinsep, C.S.

The Honourable G. H. P. Evans, Barrister-at-Law.

C. E. Bernard, Esq., C.S., C.S.I.

The Honourable Mohini Mohun Roy.

Colonel F. S. Stanton, R.E.

D. M. Barbour, Esq., C.S.

C. J. Lyall, Esq., B.A., C.S.

W. T. Blanford, Esq., F.R.S., F.G.S.

W. C. Bonnerjee, Barrister-at-Law.

Dr. Sourindro Mohun Tagore.

The Reverend J. Robertson.

A. Pedler, Esq.

A. E. Gough, Esq., B.A.

ECCLESIASTICAL.

The 27th March 1878.

No. 131.—The Reverend James Williamson M.A., Officiating Senior Chaplain of the Church of Scotland, on the Bengal Establishment, has obtained twenty months' furlough to Europe, with effect from the date on which he may avail himself of it, together with the usual subsidiary leave not exceeding ten days.

No. 132.—APPOINTMENT.—The Reverend G. Gillan, M.A., Chaplain of the Church of Scotland, on the Bengal Establishment, to officiate as Senior Chaplain during the absence on furlough of the Reverend James Williamson, M.A., or until further orders.

J. O'KINEALY,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—METEOROLOGY.

Calcutta, the 26th March 1878.

No. 5C.—Mr. H. F. Blanford, Meteorological Reporter to the Government of India, is granted furlough to Europe for nine months, under Section 12 of the Civil Leave Code, with effect from the 1st proximo or any subsequent date on which he may avail himself of it, together with fourteen days' subsidiary leave.

No. 6C.—Mr. J. Eliot, M.A., of the Bengal Educational Department, is appointed to officiate as Meteorological Reporter to the Government of India during the absence of Mr. Blanford or until further orders.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Fort William, the 25th March 1878.

No. 27J.—The following extract from the *London Gazette* of the 12th February 1878 is published for general information:—

At the Court at Osborne House, Isle of Wight, the 4th day of February 1878.

PRESENT,

The QUEEN's Most Excellent Majesty.

Lord President.

Lord Privy Seal.

Sir Michael Edward Hicks-Beach, Bart.

Sir Thomas Myddelton-Biddulph.

Whereas by Section 18 of "The Extradition Act, 1870," it is among other things enacted, That if by any law made after the passing of the said Act by the Legislature of any British Possession, provision is made for carrying into effect within such Possession the surrender of Fugitive Criminals who are in, or suspected of being in, such British Possession, Her Majesty may, by the Order in Council applying the said Act in the case of any Foreign State, or by any subsequent Order either—

Suspend the operation within any such British Possession of the said Act, or of any part thereof, so far as it relates to such Foreign State, and so long as such law continues in force there and no longer;—

Or direct that such law or ordinance or any part thereof shall have effect in such British Possession, with or without modifications and alterations, as if it were part of the Act:

And whereas by an Ordinance enacted by the Legislature of Ceylon, the short title of which is, "The Extradition Ordinance, 1877," it is provided that "all powers vested in and acts authorized or required to be done by a Police Magistrate or any Justice of the Peace in relation to the surrender of fugitive Criminals in the United Kingdom under 'The Extradition Acts, 1870 and 1873,' are thereby vested in and may in the Colony be exercised and done by any Police Magistrate in relation to the surrender of Fugitive Criminals under the said Acts."

And whereas it is further provided by the said Ordinance that the said Ordinance shall not come into operation until Her Majesty shall by Order in Council direct that the said Ordinance shall have effect within the Colony as if it were part of "The Extradition Act, 1870," but that the said Ordinance shall thereafter come into operation as soon as such Order in Council shall have been publicly made known in the Colony.

Now, therefore, Her Majesty, in pursuance of "The Extradition Act, 1870," and in exercise of the power in that behalf in the said Act contained, doth by this present Order, by and with the advice of Her Majesty's Privy Council, direct that the said Ordinance shall have effect in the Colony of Ceylon, without modification or alteration, as if it were part of "The Extradition Act, 1870."

And the Right Honourable Sir Michael Edward Hicks-Beach, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

POLITICAL.

The 25th March 1878.

No. 720P.—With reference to Notification No. 2688P., dated 6th December 1877, the recognition by the Government of India of the appointment of Mr. G. Ruckert as Consular Agent for France at Akyab has been confirmed by Her Majesty's Government.

The 26th March 1878.

No. 723P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. S. E. Voigt as Acting Consul for the Austro-Hungarian Empire at Calcutta.

GENERAL.

The 25th March 1878.

No. 889G.—Kazi Syud Ahmed, Attaché, Foreign Department, is granted privilege leave for five weeks, with effect from the 25th March 1878.

No. 891G.—Surgeon-Major W. Keir, Her Majesty's 39th Regiment, is appointed to the medical charge of the Bundelcund Political Agency, in addition to his other duties, with effect from the afternoon of the 7th February 1878, *vice* Surgeon F. H. Pedroza.

The 26th March 1878.

No. 897G.—Captain C. Ransford, of the Bhopal Battalion, held charge of the Sehore Treasury,

No. 2138.—Bills drawn upon India by the Secretary of State, 1877-78.

	£	Rs.	Average rate.	Loss compared with outturn at an exchange of 2s. the rupee.
In the month of March			s. d.	
Estimated for the whole year (<i>Regular Estimate</i>)	1,723,259	2,00,00,000	1 8-69	27,67,410
During the whole year	10,432,000	12,04,29,000	1 8-79	1,61,09,000
	10,432,440	12,04,17,939	1 8-79	1,60,93,539

in addition to his own duties, from the forenoon of 24th December 1877 to the forenoon of 6th February 1878, during the absence on duty of the Political Agent, Bhopal.

The 29th March 1878.

No. 927G.—Major A. G. Mayne, Political Assistant, 1st Class, and Cantonment Magistrate, Secunderabad, resumed charge of his duties on the forenoon of the 11th March 1878, from which date the services of Major C. Hayter are replaced at the disposal of the Military Department.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Port William, the 27th March 1878.

No. 2076.—The following officers are appointed to officiate, until further orders, in the offices named below:—

Mr. J. E. Cooke, Assistant Comptroller General.
Babu Syamacharan De, Assistant to the Comptroller General.

Mr. A. Anthony, Deputy Accountant General, Bombay.

Mr. T. W. Biss, Deputy Accountant General, N. W. Provinces.

Mr. F. deH. Larpent, Deputy Accountant General, Punjab.

Mr. W. H. Dobbie, Assistant Accountant General, Madras.

Mr. C. J. Rivett-Carnac, Assistant to the Accountant General, N. W. Provinces.

Mr. A. H. Anthony, Assistant to the Comptroller General.

No. 2077.—Mr. R. E. Hamilton is appointed to be Assistant Accountant General, Bombay.

Mr. H. G. H. Keene is appointed to be Assistant to the Comptroller General, substantive *pro-tempore*.

Mr. C. E. Crawley is appointed to be Assistant to the Accountant General, Bombay.

Mr. H. J. Brereton is appointed to be Assistant to the Deputy Accountant General, British Burmah, substantive *pro-tempore*.

The 29th March 1878.

No. 2100.—Mr. C. R. Kiernander, Officiating Deputy Accountant General, Bengal, to officiate temporarily as Accountant General, Bengal, from the date on which he may receive charge from Mr. Barbour, until further orders.

No. 2139.—Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of February 1878, with the corresponding figures on the same date in 1877 and 1876:—

	1876.	1877.	1878.
	Rs.	Rs.	Rs.
Government of India	2,08,57,130	92,29,232	2,91,28,719
Bengal	1,75,25,775	97,16,196	1,15,24,369
Assam	35,39,209	27,63,523	29,56,966
British Burmah	30,57,832	41,35,102	36,14,409
North-Western Provinces	2,66,09,576	1,99,30,435	1,91,40,901
Oudh	76,56,529	59,80,291	54,55,431
Punjab	1,12,58,919	1,02,70,907	1,19,85,463
Bombay	2,54,98,150	2,27,98,489	3,09,85,235
Central Provinces	44,05,960	44,11,472	37,04,011
Madras	2,35,47,921	2,54,56,445	2,37,88,159
TOTAL	14,39,57,001	11,46,92,092	14,22,83,663

No. 2168.—Mr. C. E. Chapman, B.C.S., made over charge of the offices of Accountant General and Commissioner for the Department of Issue of Government Paper Currency to Mr. W. E. Gordon, after noon, on the 25th March 1878.

MINT AND CURRENCY.

The 29th March 1878.

No. 2167.—Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1878.

						BULLION OR COIN RECEIVED.	
						From the Paper Cur- rency Department and (petty amounts) from Government Officers.	Coined and examined.
						Rs.	Rs.
In the month of February 1878—							
Calcutta	...	...	...	...	28,43,486	43,42,997	
Bombay	...	...	...	...	80,53,959	86,97,818	
TOTAL					...	1,08,97,445	1,30,40,815
First two months—							
Calcutta	...	...	...	...	1,04,56,168	1,26,68,776	
Bombay	...	...	...	...	1,92,47,201	2,05,94,843	
TOTAL					...	2,97,03,369	3,32,63,619

Imports and Exports of Gold and Silver during the calendar year 1878.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of February 1878	7,99,024	13,000	7,86,024	51,63,740	8,86,581	42,77,159	59,62,764	8,99,581	50,63,183
First two months	21,95,654	2,58,100	19,37,554	1,30,81,757	14,29,209	1,16,52,548	1,62,77,411	16,87,309	1,35,90,102

The 29th March 1878.

No. 2142.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

SECTION 48 (PAGE 23).

Insert the following as Note (2) under this Section:—

[NOTE 2.—If an order dismissing an officer is reversed by the Local Government on revision or appeal, it is within the competency of the Local Government to rule that, as regards service qualifying for pension and leave, such dismissal is in effect suspension immediately followed by re-instatement.]

SUPPLEMENT A.

Insert the following as Section 4A on page 101:—

SECTION 4A.—An officer who resigns the service, will by such resignation vacate any office under the Government which he may then be holding. But this rule does not apply to the offices of Viceroy and Governor General of India, Governor of Madras, Governor of Bombay, and Ordinary Member of the Council of the Governor General.

CIVIL LEAVE CODE.

SECTION 7 (PAGE 119).

Insert the following as a foot-note to the word "discharged":—

"See note (2) under Section 48, Civil Pension Code."

SECTION 38 (PAGE 143).

Add the following as Rule 1 (b1) under this Section:—

(b1). Leave to an officer of a High Court appointed by the Court is granted by the Chief Justice, subject, in every case, to the

report of the Accountant General, that the officer is entitled to the leave.

Insert the following as a foot-note to Rule 1 (b1):—
"Applies to leave granted under Supplement F."

ACTING ALLOWANCE CODE.

SECTION 11 (PAGE 227).

For the foot-note to "Military Rules," substitute the following:—

The Military Rules referred to are as follows:—

(1) For an officer officiating for an absentee under the Rules of 1868.

An officiating officer will draw half the staff salary of the appointment and half the staff salary of his substantive appointment (civil or military) if he have one: provided that the whole staff salary thus drawn shall not be less than Rs. 100 a month, unless the full staff salary of the post in which he is officiating is less than that sum. If the full staff salary is available, he may draw the whole of it, but in such case, he can draw no portion of the staff salary of his substantive appointment.

(2) For an officer officiating for an absentee under the Rules of 1854.

An officiating officer will draw half the staff salary of the appointment for the first six months. After acting for six months (or earlier if it is available), he will become entitled to the full staff salary. But in such case, he can draw no portion of the staff salary of his substantive appointment.

SEPARATE REVENUE—STAMPS.

The 29th March 1878.

No. 2147.—In exercise of the powers conferred by Section 16 of the General Stamp Act 18 of 1869, the Governor General in Council is pleased to remit the whole of the duties payable under the said Act, on Security Bonds (*Hazir Zamine*) executed to secure the personal attendance of Comsatals and other native employes of the Opium Department.

R. B. CHAPMAN,
Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 27th March 1878.

RETIREMENTS.

No. 281.—In continuation of G. G. O. No. 252, dated the 16th March 1878, the under-mentioned officers are permitted to retire from the service from the dates specified, under the provisions of G. G. O. No. 43 of the 16th January 1878:—

No.	RANK AND NAMES.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
10	Lieutenant-Colonel William Henry White.	Madras Staff Corps.	£ s. d. 292 0 0	£ s. d. ...	£ s. d. 3,416 0 0	24th March 1878.	England.
11	Lieutenant-Colonel William Henry Joseph Lance.	Bengal Staff Corps.	292 0 0	...	2,682 0 0	27th March 1878.	Ditto.

The 29th March 1878.

APPOINTMENTS AND PROMOTIONS.

No. 282.—STAFF CORPS—

The under-mentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Vernon Ansdell Schaleh, 85th Foot, Officiating Wing Officer, 45th (Rattray's Sikhs) Regiment of Native Infantry,—4th August 1876.

Lieutenant William Gordon Yate, 68th Foot, Officiating Wing Officer, 25th (Punjab) Regiment of Native Infantry,—1st February 1877.

Lieutenant Oswald Claude Radford, 1st Battalion, 25th Foot, Officiating Wing Officer, 3rd Sikh Infantry, Punjab Frontier Force,—9th February 1877.

No. 283.—The under-mentioned officer, having completed twelve years' service, including four years in the Staff Corps, is promoted to the rank of Captain, from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant George Lloyd Reilly Richardson, Bengal Staff Corps,—23rd March 1878.

No. 284.—BREVET—

Lieutenant-Colonel Henry Melvill, Bengal Cavalry, is promoted to the rank of Colonel by Brevet, from the 2nd October 1877, under the operation of the Royal Warrant of the 28th January 1878, clause f (1), paragraph 3, subject to Her Majesty's approval.

No. 285.—MILITARY SECRETARIAT—

His Excellency the Governor General in Council is pleased to notify that the following arrangements for the conduct of business in the Military Department will have effect during the absence this season of His Excellency and the Council from the Presidency:—

Captain A. C. W. Crookshank, 2nd Assistant Secretary and Officiating Deputy Secretary, will officiate as Secretary to the Government of India, in the Military Department, at the Presidency.

Captain T. Deane, 3rd Assistant Secretary and Officiating 1st Assistant Secretary, will officiate as Deputy Secretary.

Reports and correspondence on the subjects hereafter specified should be addressed by all Governments and Departments to the Officiating Secretary at Calcutta, viz.:—

1. *Furlough and Leave*, including all questions relating to the furlough regulations, and all applications for furlough, reports of departure on furlough and of return to duty with certificates of permission to return, &c., &c.
2. *Promotion and Retirement*, including application to retire from the service with or without pension; promotion rolls of native officers; application or correspondence connected with statements of service.
3. *Estates of deceased officers and soldiers.*

4. *Medals*, including recommendation for the Orders of Merit and British India, and application to replace decorations lost or stolen.

5. *Army List.*

6. *Clothing.*

7. *Books and Maps.*

8. *Volunteers.*

9. *Marine.*

10. *Reports and Returns*, including all ordinary and periodical returns sent for information of Government, except such as the Secretary to Government with the Governor General may specially desire to be sent to Simla.

No. 286.—BRIGADE—

Captain A. D. Anderson, Royal Artillery, to be Brigade-Major to the Inspector-General of Artillery for India, *vice* Major P. FitzG. Gallwey, who vacates on promotion.

No. 287.—MEDICAL DEPARTMENT—

The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 45, dated the 21st February 1878, are published for general information:—

PARA. 1.—The under-mentioned candidates having completed the course of instruction at the Army Medical School and having been reported qualified have been appointed Surgeons on the Bengal Establishment, their commissions as such bearing date the 1st October 1877:—

Samuel John Thompson.
Robert Neil Campbell.
Edward Salisbury Brander.
Fakir Chundra Chatterjee.
George Augustus Emerson.

2. They will be allowed to count as service for full pay pension the period of their residence at Netley from the 1st October 1877 to the 4th February 1878, inclusive.

No. 288.—ARMY REMOUNT DEPARTMENT—

Major A. W. Capel, late 5th European Light Cavalry, to officiate as junior Assistant Superintendent, Reserve Remount Depôts, with effect from the date on which he may take up the duties of the office, *vice* Captain L. F. Jamieson, promoted.

No. 289.—ORDNANCE MANUFACTURING ESTABLISHMENTS—

Major P. FitzG. Gallwey, Royal Artillery, to officiate as Superintendent, Foundry and Shell Factory at Cossipore, *vice* Lieutenant-Colonel T. Nicholl.

No. 290.—PUNJAB FRONTIER FORCE—

3rd Sikh Infantry.

Sub-Lieutenant W. Cook, Officiating Wing Officer, 3rd Punjab Infantry, on probation, to be Officiating Wing Officer, on probation.

5th Punjab Infantry.

Lieutenant C. W. Young, 81st Foot, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation, *vice* Lieutenant G. Gaisford, on furlough.

No. 291.—

No. 1 Mountain Battery.

Jemadar Emam Deen, to be Subadar, *vice* Lehna Singh, deceased; Havildar-Major Futtoo, to be Jemadar, *vice* Emam Deen, promoted,—18th January 1878.

No. 5 Garrison Battery.

Havildar-Major Ruttun Sing, to be Jemadar (Supernumerary),—20th October 1877.

4th Punjab Infantry.

Havildar Luchmun Sing, to be Jemadar, *vice* Surjun Singh, deceased,—9th December 1877.

No. 292.—VOLUNTEER CORPS—

East Indian Railway Volunteer Rifle Corps.
Major P. Corbet, to officiate as Commandant, *vice* Lieutenant-Colonel D. W. Campbell, proceeding on leave.

BEHAR MOUNTED RIFLE CORPS. •

To be Honorary Colonel.

The Hon'ble A. Eden, C.S.I., C.I.E., Lieutenant-Governor of Bengal.
Colonel J. Burn, to officiate as Commandant, *vice* Major F. Collingridge, on leave to Europe.

DISMISSALS AND REMOVALS.

No. 293.—The services of the under-mentioned Native Medical Subordinates are dispensed with:—

Third Class Hospital Assistant Abdool Jubbur, admitted by G. G. O. No. 1087 of 1875, from the 10th July 1877.

Medical Pupil Syed Woolfut Hossain, No. 1131, admitted by G. G. O. No. 841 of 1876.

EQUIPMENT.

No. 294.—BRITISH CAVALRY—

With reference to G. G. O. No. 199 of 1877, it is notified that charcoal will be issued in the following proportion to Regiments of British Cavalry for the purpose, and from the source specified:—

	Per Regiment per month.	
For Harness and Saddlery Store Rooms.		
Charcoal, Indian, common.	Maunds 25 or 2,000 lbs.	To be obtained locally through Commissariat Department for three months only during the rains. Grates with tripods to be also obtained from the Commissariat Department. In the Bombay presidency both charcoal and grates to be obtained from the Barrack Department.

2. This order is applicable to the three presidencies.

EXAMINATIONS.

No. 295.—With reference to G. G. O.'s Nos. 731 of 1869 and 733 of 1873, it is hereby notified that Major Mockler's grammar will be adopted, instead of Mr. Gladstone's grammar, as the test book in Beluchi for such officers as desire to pass in the Mekrani dialect of Beluchi.

FURLOUGH AND LEAVE.

No. 296.—The under-mentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) Richard Jenkins, Cavalry, Commandant, 1st Bengal Cavalry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Surgeon-Major James Edward Tierney Aitchison, M.D., Medical Officer, 29th (Punjab) Regiment of Native Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Surgeon Daniel O'Connell Raye, M.D., 1st Resident Surgeon, Presidency General Hospital,—for seven months, eight days on private affairs, under Rules IX and XV, and the remaining period on medical certificate, under Rule XIV, Clause 2, of the Regulations of 1868.

Surgeon John MacGregor, Superintendent, Central and District Jails, Benares,—private affairs, for eight months, under Rule IX of the Regulations of 1868.

Captain John Edward Campbell, Bengal Staff Corps, Deputy Conservator of Forests, 3rd grade, North-Western Provinces and Oudh,—private affairs, for seven months, under Rule IX of the Regulations of 1868.

Lieutenant Charles Claude Clifton Barlow, Royal Engineers, Assistant Engineer, 1st grade, Public Works Department,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

Sub-Conductor Henry Martin, Army Commissariat Department,—medical certificate, for one year, under the Regulations of 1875 (see ruling, rule 6, G. G. O. No. 1110 of 1876).

No. 297.—Colonel W. S. Oliphant, Royal Engineers, has been permitted by the Right Hon'ble the Secretary of State for India to reside in England under the terms of paragraphs 29 and 39 of G. G. O. No. 332 of 1861 on the expiration of his furlough on the 1st March 1878.

No. 298.—Major F. V. Eyre, Royal Artillery, Commissary of Ordnance, 1st class, is allowed leave of absence for six months in India, from such date as he may avail himself of it, on medical certificate, under Rule XXV of the Regulations of 1868.

No. 299.—Major F. Collingridge, Commandant, Behar Mounted Rifle Corps, is allowed leave of absence to proceed to England for nine months on private affairs, from 15th March 1878.

No. 300.—Deputy Commissary and Honorary Captain Robert Kelly, Army Commissariat Department, is allowed leave of absence for six months in India, on medical certificate, under Rule XXV of the Regulations of 1868.

No. 301.—Sub-Lieutenant J. H. E. Beer, Calcutta Volunteer Rifle Corps, is granted leave of absence to proceed to England for five months on urgent private affairs, from the 1st April 1878.

PENSIONS.

No. 302.—Second Class Hospital Assistant Suddee Misser is granted a pension of Rs. 13-5-4 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

TRANSFER OF OFFICERS.

No. 303.—G. G. O. No. 982 of 1877, placing the services of Lieutenant-Colonel W. Hichens, R.E., at the disposal of the Public Works Department, is cancelled.

No. 304.—The services of Surgeon-Major G. V. Currie, Medical Officer, 10th Bengal Lancers, are placed temporarily at the disposal of the Government of the Punjab.

No. 305.—The services of Surgeon G. Bomford are, on his being relieved of his duties in Madras, placed temporarily at the disposal of the Government of Bengal.

No. 306.—The services of Surgeon J. Moran, M.D., Officiating Medical Officer, 37th (The Meerut) Regiment of Native Infantry, are placed temporarily at the disposal of the Home Department.

No. 307.—The services of Surgeon C. W. S. Deakin, Officiating Medical Officer, 34th (The

Futtehghurh) Regiment of Native Infantry, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh.

No. 308.—The services of Surgeon J. E. C. Ferris are placed at the disposal of the Foreign Department.

No. 309.—The services of Surgeon A. Tomes, Officiating Medical Officer, 35th (The Mynpoorie) Regiment of Native Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 310.—The services of Surgeon N. J. Halpin are placed temporarily at the disposal of the Government of Bengal.

No. 311.—The services of Surgeon W. H. Cadge are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh.

No. 312.—The services of Captain D. J. Stewart, General List, Infantry, Wing Officer, 3rd Regiment of Native Infantry, are replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 29th March 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department from the 26th January to 29th March 1878:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Unattached List	Captain J. Bray	17th March 1878	Kamuli.		

Statement of Deposits on account of Estates from the 23rd to 29th March 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
INDIAN MILITARY SERVICE.					Rs. A. P.		
Hugh Bladen Swiney (a)	Captain	Genl. List, Infy.	30th Nov. 1877	Intestate	1,763 15 1		
Bellby Porteus Hodgson (b)	Captain	Bengal Staff Corps.	28th Oct. 1877	No Will found	1,246 12 0		

(a).—Next-of-kin—Brothers—Harry Swiney, Esq., Captain George Swiney, 2, Vicarage Road, Southborough, Tunbridge, Wells.
Administrator General, Bengal, administering.
(b).—Widow—Mrs. Effie Hodgson; Brother—Captain Charles Nesbit Hodgson, Station Staff Officer, Ferozepore.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 29th March 1878.

APPOINTMENTS AND PROMOTIONS.

No. 12.—The following appointments are made in Her Majesty's Indian Marine:—

Mr. T. G. R. Finny is transferred from the Indian Government Steamer *Semiramis* to the Indian Government Steamer *Czarewitch* as 2nd grade officer in lieu of 3rd grade officer.

Mr. George Alexander Doria Haviland, to be a 3rd grade officer, on probation, and posted to the Indian Government Steamer *Tenasserim*.

Mr. Stephen Lushington Carr, to be a 3rd grade officer, on probation, and posted to the Indian Government Steamer *Semiramis* for general duty.

Mr. Boyle Purdon Creagh, to be a 2nd grade officer, on probation, and posted to the Indian Government Steamer *Semiramis* for general duty.

Mr. E. H. Bayley, to be a 4th grade officer, on probation, and posted to the Indian Government Steamer *Czarewitch*.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 25th March 1878.

No. 130.—*Erratum*.—In Public Works Department Notification No. 125, dated 22nd March 1878, for Mr. "W. Hamilton," temporarily promoted from 3rd to 2nd Grade Sub-Engineer, *vice* Mr. Browning, read Mr. "W. Hutton."

The 26th March 1878.

No. 131.—Lieutenant D. A. Scott, R.E., Executive Engineer, 4th Grade, temporary rank, Officiating Deputy Consulting Engineer to the Gov-

No. 139.—The Governor General in Council is pleased to make the following promotions in the Engineer Establishment attached to the Railway Branch of the Public Works Department, with effect from the dates specified:—

Names.	Present Grade.	Grade to which promoted.	With effect from	Nature of promotion.	
Molesworth, H. B.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	1877. May 5	Temporary	Vice Mr. Parker, on furlough.
Gahan, H. H.	Ditto	Ditto	" 9	Ditto	Vice Mr. Leemond, confirmed.
Harvey, W.	Executive Engineer, 4th.	Executive Engineer, 3rd.	" 31	Ditto	Vice Mr. Bell, promoted to Superintending Engineer.
Shadbolt, E. I.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 31	Ditto	
Finney, S.	Ditto	Ditto	" 31	Ditto	Vice Mr. Martin, promoted to Superintending Engineer.
Hebbert, F. B.	Ditto	Ditto	" 31	Ditto	Vice Mr. Geoghagan, promoted to Superintending Engineer.

ernment of India for Guaranteed Railways, is confirmed in his appointment as Deputy Consulting Engineer.

No. 132.—With reference to Public Works Department Notification No. 235, dated 18th May 1877, Colonel F. W. Peile, R.E., Director of State Railways, on return from furlough assumed charge of the Western System from Mr. A. Grant on the forenoon of the 20th March 1878.

No. 133.—With reference to Public Works Department Notification No. 28 of the 17th January 1878, the services of Lieutenant H. G. Kunhardt, Assistant Engineer, 1st Grade, are retransferred to the North-Eastern System of State Railways.

The 27th March 1878.

No. 134.—Mr. T. R. Roberts, Assistant Engineer, 1st Grade, is retransferred from Madras Famine Relief Works to Bengal Irrigation Branch.

The 28th March 1878.

No. 135.—Mr. W. D'C. Need, Accountant, 3rd Grade, and Mr. T. A. Hickie, Accountant, 3rd Grade (temporary rank), are temporarily transferred from Madras Famine Relief Works Accounts to Mysore.

No. 136.—With reference to Public Works Department Notification No. 95, dated 28th February 1878, Captain W. A. J. Wallace, R.E., Deputy Consulting Engineer to the Government of India for Guaranteed Railways, will rejoin his appointment under the Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta.

No. 137.—Mr. W. Ball, Assistant Examiner, 3rd Grade, temporary rank, attached to the Office of the Examiner of Telegraph Accounts, is granted one month's leave on medical certificate, in extension of the leave granted to him in Public Works Department Notification No. 100, dated 2nd March 1878.

No. 138.—The Government of India has no further need of the services of Mr. S. W. Grant, Supervisor, 1st Grade, Military Works Branch.

The 29th March 1878.

Names.	Present Grade.	Grade to which promoted.	With effect from	Nature of promotion.	
Tanner, T. L.	Assistant Engineer, 1st.	Executive Engineer, 4th.	1877. July 11	Temporary	Vice Captain Little, on furlough.
Salmond, J. M.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 11	Ditto	
Reynolds, G. B.	Ditto	Ditto	" 11	Ditto	Vice Mr. Grant, on furlough.
Stone, E. H.	Assistant Engineer, 1st.	Executive Engineer, 4th.	" 25	Ditto	Vice Mr. Anderson, on furlough.
Michell, T.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 25	Ditto	
Cowper, G.	Ditto	Ditto	" 31	Ditto	Vice Mr. Beeston, confirmed.
Bull, C. A.	Executive Engineer, 3rd.	Executive Engineer, 2nd.	September 1	Ditto	Vice Mr. Cockburn, on furlough.
Stent, W. K.	Assistant Engineer, 1st.	Ditto, 4th	" 1	Ditto	
Paterson, V. B.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 1	Ditto	
Connor, Lieut. A. S. W.	Assistant Engineer, 1st.	Executive Engineer, 4th.	October 6	Ditto	Vice Mr. Ledger, on furlough.
Cowper, G.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 6	Ditto	
Stone, E. H.	Assistant Engineer, 1st.	Executive Engineer, 4th.	December 6	Ditto	Vice Mr. Barron, on furlough.
Michell, T.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 6	Ditto	
Swappe, C.	Temporary Executive Engineer, 3rd.	Executive Engineer, 3rd.	" 19	Permanent	Vice Captain Bond, R.E., placed at disposal of Military Department.
Froude, R. H.	Temporary Executive Engineer, 4th.	Ditto, 4th	" 19	Ditto	
McCudden, E. J.	Temporary Assistant Engineer, 1st.	Assistant Engineer, 1st.	" 19	Ditto	
Connor, Lieut. A. S. W.	Assistant Engineer, 1st.	Executive Engineer, 4th.	" 19	Temporary	Vice officers confirmed above.
Cowper, G.	Assistant Engineer, 2nd.	Assistant Engineer, 1st.	" 19	Ditto	

Consequent on the return of Captain Bond, R.E., Executive Engineer, 3rd Grade, from furlough on 17th September 1877, the following officers reverted to their substantive grades:—
Mr. W. K. Stent, to Assistant Engineer, 1st Grade.
V. B. Paterson, to " 2nd "

Consequent on the return of Lieut. Connor, Assistant Engineer, 1st Grade, from furlough on 17th September 1877, Mr. G. Cowper reverted to his substantive rank of Assistant Engineer, 2nd Grade.

Consequent on the return of Captain Shepherd, Temporary Executive Engineer, 2nd Grade, from furlough on 17th October 1877, the following officers reverted to their substantive grades:—
Mr. C. A. Bull, to Executive Engineer, 3rd Grade.
Lieut. A. S. W. Connor, to Assistant Engineer, 1st Grade.

Consequent on the return of Mr. Parker, Executive Engineer, 1st Grade, from furlough on 1st November 1877, the following officers reverted to their substantive grades:—
Mr. H. C. Graham, to Executive Engineer, 2nd Grade.
Captain H. W. Clarke, R.E., to Executive Engineer, 3rd Grade.
Mr. E. H. Stone, to Assistant Engineer, 1st Grade.
Mr. T. Michell, " 2nd "

No. 140.—Mr. C. Sexton, Temporary Overseer, 1st Grade, on the Western System of State Railways, is permanently appointed to the Public Works Department, with effect from the date of his original appointment in February 1876.

No. 141.—Corporal C. Williams, Overseer, 1st Grade, Western System of State Railways, is remanded to Military duty.

No. 142.—*ERRATUM*.—In Public Works Department Notification No. 95, dated 28th February 1878, for "17th February 1878," read "18th February 1878."

No. 143.—Mr. H. C. Barnes, Temporary Assistant Examiner, 2nd Grade, North-Western Pro-

vinces and Oudh, is transferred to the Office of the Accountant General, Public Works Department.

No. 144.—Mr. C. D. Hawes is re-appointed to the Department as Accountant, 3rd Grade, and posted to the Office of Examiner of Guaranteed Railway Accounts, Bombay.

No. 145.—Mr. J. F. Crisp, Accountant, 3rd Grade, is transferred from the Office of Examiner, Guaranteed Railway Accounts, Bombay, to the Office of Accountant General, Public Works Department.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 15.} CALCUTTA, SATURDAY, APRIL 13, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I. —Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.	PART IV. —Acts of the Governor General's Council assented to by the Governor General:— The Panjáb Laws Act Amendment Act. The Distressed Seamen's Expenses Recovery Act.
PART II. —Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.	PART V. —Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.—(Nothing for publication.)
PART III. —Advertisements and Notices by private individuals and Corporations.	SUPPLEMENT No. 15.

PART I. Government of India Notifications, Appointments, Promotions, &c.

FOREIGN DEPARTMENT.

NOTIFICATION.—GENERAL.

Simla, the 6th April 1878.

No. 954G.—The services of Mr. C. U. Aitchison, C.S.I., LL.D., Secretary to the Government of India, Foreign Department, are placed at the disposal of the Home Department.

T. J. C. PLOWDEN,
Offg. Under Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 10th April 1878.

RETIREMENTS.

No. 339.—In continuation of G. G. O. No. 313, dated the 2nd April 1878, the under-mentioned officer is permitted to retire from the service from the date specified, under the provisions of G. G. O. No. 1 of the 1st January 1878:—

No.	RANK AND NAME.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
			£ s. d.	£ s. d.	£ s. d.		
2	Lieutenant-Colonel (Brevet Colonel) Frederick William Graham.	Staff Corps ...	365 0 0	288 14 0	...	10th April 1878.	England.

The 12th April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 331.—STAFF CORPS—

The under-mentioned officer, having completed twenty years' service, including six years in the Staff Corps, is promoted to the rank of Major from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Captain (Brevet Lieutenant-Colonel) Henry Alexander Little,—31st March 1878.

No. 332.—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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Pierre Louis Napoleon Cavagnari, C.S.I.,—9th April 1878.

No. 333.—The under-mentioned officers, having completed twelve years' service, including four years in the Staff Corps, are promoted to the rank of Captain from the dates specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant Arthur Coombe Gordon Lydiard, Bengal Staff Corps,—3rd April 1878.

Lieutenant Henry Opie Woodhouse, Bengal Staff Corps,—10th April 1878.

No. 334.—ARMY COMMISSARIAT DEPARTMENT— *Temporary.*

Lieutenants M. R. Spence and T. L. Lewis, Sub-Assistant Commissaries General, 3rd class on probation, to officiate as Sub-Assistant Commissaries General, 2nd class, the former with effect from 6th and the latter from 7th November 1877, to fill existing vacancies.

No. 335.—PUNJAB FRONTIER FORCE—

Lieutenant C. F. Gambier, Bengal Staff Corps, officiated as Squadron Officer, 5th Punjab Cavalry, Punjab Frontier Force, from the 22nd September 1877.

No. 336.—

5th Punjab Cavalry.

Jemadar Janyat Singh, from the 2nd Punjab Cavalry, to be Ressaidar, *vice* Khushal Singh, invalided.

No. 337.—NATIVE ARMY—

9th Bengal Cavalry.

Ressaldar Manowur Khan "Sirdar Bahadur," to be Ressaldar Major, *vice* Man Singh, invalided—1st November 1877.

FURLOUGH AND LEAVE.

No. 338.—The under-mentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Surgeon-Major Thomas Stick Veale, M.D., Medical Officer, 19th (Punjab) Regiment of Native Infantry,—medical certificate, for eighteen months, under the Regulations of 1875 (see ruling, Rule VI, G. G. O. No. 1110 of 1876.)

Major Harry Chippinale Plunkett Rice, Bengal Staff Corps, Commandant 1st Sikh Infantry, Punjab Frontier Force,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Captain Edwin Clarence O'Brien Horsford, General List, Infantry, District Superintendent of Police, 1st grade, Punjab,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant John Fraser Dingwall Fordyce, Bengal Staff Corps, Squadron Officer, 5th Bengal Cavalry,—private affairs, for twenty months, under Rules IX and XV of the Regulations of 1868.

Lieutenant Algernon Hildebrand, Royal Engineer, Assistant Engineer, 2nd grade, temporary 1st grade, Military Works Branch, Public Works Department,—medical certificate, for eight months, under Rule IX, Note I, of the Regulations of 1868.

Honorary Lieutenant and Deputy Assistant Commissary Charles Owens, Army Commissariat Department,—medical certificate, for two years, under Rule IX, Note I, of the Regulations of 1868.

No. 339.—Colonel H. A. Dwyer, Bengal Staff Corps, having vacated his civil appointment under the provisions of G. G. O. No. 933 of 1873, has been permitted by the Right Honorable the Secretary of State for India to reside in England, from the date of the expiration of his furlough, on the English pay of his rank.

PENSIONS.

No. 340.—Ressaldar-Major Man Singh, "Sirdar Bahadur," of the 9th Bengal Cavalry, is permitted to draw the Brevet pay of his rank, Rs. 50 per mensem, from the date of his transfer to the Pension Establishment, in addition to the pension granted to him by G. G. O. No. 95 of 1878.

No. 341.—Havildar Kidar Singh, of the 1st Sikh Infantry, is granted a pension of Rs. 7-0-0 per mensem from the date of his discharge, payable in the North-Western Provinces Circle.

RETIREMENTS.

No. 342.—With reference to G. G. O. No. 275 of 1878, the retirement from the service of Surgeon-Major W. H. Hayes will have effect from the 16th April 1878, instead of the date previously notified.

TRANSFER OF OFFICERS.

No. 343.—The services of the under-mentioned officers are replaced at the disposal of His Excellency the Commander-in-Chief:—

Captain H. H. Rankin, General List, Infantry.

Lieutenant A. P. Williamsou, 1st Battalion, 18th Foot.

Lieutenant L. Gordon, 1st Battalion, 25th Foot.

No. 344.—The services of Surgeon W. Owen are placed temporarily at the disposal of the Government of Bengal, with effect from the date he assumed charge of his duties as Acting Medical Officer, Northern Bengal (State) Railway Establishment.

No. 345.—The services of Surgeon M. D. Moriarty, M.B., Medical Officer, 3rd Regiment of Native Infantry, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh.

ARTHUR CROOKSHANK, *Capt.*,

Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

Fort William, the 12th April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 15.—Mr. J. A. Murray, 1st Class Engineer, to officiate as 3rd Superintending Engineer at the Kidderpore Dockyard from date of joining.

FURLOUGH AND LEAVE.

No. 16.—With reference to Marine Department G. O. No. 13 of the 5th April 1878, furlough to Europe is granted to Commander G. T. Robinson, late I. N., Superintendent of Marine, Calcutta, for seven months on medical certificate, instead of as previously notified.

TRANSFER OF OFFICERS.

No. 17.—The services of Mr. E. R. Wells, 1st Class Officer of the I. G. S. *Czarewitch*, are placed at the disposal of the Government of Bengal.

ARTHUR CROOKSHANK, *Capt.*,

Offg. Secy. to the Govt. of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, SATURDAY, APRIL 13, 1878.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

No. 449.

Simla, the 10th April 1878.

In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of the Central Provinces is pleased, with the previous sanction of the Governor General in Council, to declare that the said Act is in force in the following scheduled districts of the Central Provinces:—

Chhattisgarh Zemindaris.

- | | |
|-------------------|------------------|
| 1. Khariár. | 13. Mátin. |
| 2. Bindrá Nawárh. | 14. Uprora. |
| 3. Sahezpur. | 15. Kenda. |
| 4. Gandai. | 16. Lapha. |
| 5. Silhetí. | 17. Chhúri. |
| 6. Barbaspúr. | 18. Korba. |
| 7. Thakurtola. | 19. Chapa. |
| 8. Lohará. | 20. Bora Sámbar. |
| 9. Gondardehi. | 21. Phúljar. |
| 10. Fingewar. | 22. Kolabira. |
| 11. Pandaria. | 23. Rámpúr. |
| 12. Pendra. | |

Chánda Zemindaris.

- | | |
|---------------------|-------------------|
| 1. Ahíri. | 11. Muramgaon. |
| 2. Ambagarh Chauki. | 12. Panabáras. |
| 3. Anudhi. | 13. Palashgarh. |
| 4. Dhanora. | 14. Ráugi. |
| 5. Dúdhmala. | 15. Sirsundi. |
| 6. Gewarda. | 16. Sonsari. |
| 7. Jhárápapra. | 17. Chandala. |
| 8. Khutgaon. | 18. Gilgaon. |
| 9. Koracha. | 19. Pawi Mutanda. |
| 10. Kotgal. | 20. Patagaon. |

Chhindwára Jágirdaris.

- | | |
|----------------|--------------------|
| 1. Harái. | 7. Pachmarhí. |
| 2. Chháter. | 8. Partabgarh. |
| 3. Gorakhghát. | 9. Almod. |
| 4. Gorpáni. | 10. Sonpúr. |
| 5. Baktágarh. | 11. Bariam Pagára. |
| 6. Bardagarh. | |

No. 451.

The 12th April 1878.

In modification of Home Department Notification No. 215, dated the 15th February last, the Governor General in Council is pleased to direct that the operation of Act XV of 1877 (the Indian Limitation Act) in the Hyderabad Assigned Districts be postponed until further orders.

F. C. DAUKES,

Under Secy. to the Govt. of India.



The Gazette of India, EXTRAORDINARY. *Published by Authority.*

SIMLA, THURSDAY, APRIL 18, 1878.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 427.

Simla, the 18th April 1878.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the resignation of the Hon'ble Sir E. C. Bayley, K.C.S.I., C.I.E., Her Majesty the Queen, Empress of India, has been graciously pleased to appoint Mr. A. Rivers Thompson, C.S.I., of the Bengal Civil Service, Chief Commissioner of British Burma, to be an Ordinary Member of the Council of the Governor General of India. Mr. Rivers Thompson assumed charge of his office, this day, under the usual salute.

By order of His Excellency the Governor General in Council.

C. BERNARD,
for Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

NO. 16.} SIMLA, SATURDAY, APRIL 20, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—
The Panjab Laws Act Amendment Act.
The Distressed Seamen's Expenses Recovery Act.

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—(Nothing for Publication.)

SUPPLEMENT No. 16.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 10th April 1878.

No. 13.—Mr. F. Collis received charge from Mr. J. V. Woodman of his offices of Chief Reporter and Reporter for the Indian Law Reports in the High Court, Calcutta, in the forenoon of the 3rd instant.

No. 14.—Mr. T. A. Pearson received charge from Mr. F. Collis of his office of Reporter for the Indian Law Reports in the High Court, Calcutta, in the forenoon of the 3rd instant.

The 16th April 1878.

No. 15.—In exercise of the power conferred by the Statute 24 & 25 Vic., cap. 67, section 17, the Governor General in Council has been pleased to appoint Thursday, the 25th instant, at noon, as the time, and the Council Chamber in the Government House, Simla, as the place, for a meeting of the Council of the Governor General for the purpose of making Laws and Regulations.

D. FITZPATRICK,
Sery. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 4th April 1878.

No. 776.—Under the provisions of Section 9 of Statute 24 and 25 Vic., Cap. 67, the Governor General in Council is pleased to direct that His Excellency's Council shall assemble at Simla in the jurisdiction of the Lieutenant-Governor of the Punjab.

ESTABLISHMENTS.

Simla, the 16th April 1878.

No. 402.—*Appointment.*—Mr. G. H. Damant, c.s., Officiating Deputy Commissioner of the 4th grade in Assam, to be Deputy Commissioner of the 4th grade, *vice* Mr. P. T. Carnegie, deceased.

No. 404.—*Appointment.*—Captain H. J. Peet, Officiating Assistant Commissioner of the 1st grade in Assam, to officiate as Deputy Commissioner of the 4th grade.

No. 406.—*Appointment.*—Mr. H. B. Davidson, District Superintendent of Police, 3rd grade, British Burma, to officiate as District Superintendent of the 2nd grade, during the absence on leave of Mr. W. H. Pattison, or until further orders.

No. 403.—The undermentioned officers of Her Majesty's Bengal Civil Service reported their arrival to the Government of the North-Western Provinces and Oudh on the forenoon of the dates specified opposite their names:—

Mr. H. Z. Darrah—24th October 1877.

Mr. P. C. Wheeler—25th December 1877.

No. 410.—Mr. R. L. Harris, of Her Majesty's Bengal Civil Service, reported his arrival to the Government of the Punjab on the afternoon of the 30th November 1877.

No. 412.—The Hon'ble F. B. Kemp, a Judge of the High Court of Judicature at Fort William in Bengal, has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 15th instant.

No. 417.—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 Mr. A. T. Maclean, of the Bengal Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

The 18th April 1878.

No. 427.—A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the resignation of the Hon'ble Sir E. C. Bayley, K.C.S.I., C.I.E., Her Majesty the Queen, Empress of India, has been graciously pleased to appoint Mr. A. Rivers Thompson, C.S.I., of the Bengal Civil Service, Chief Commissioner of British Burma, to be an Ordinary Member of the Council of the Governor General of India. Mr. Rivers Thompson assumed charge of his office, this day, under the usual salute.

No. 428.—His Excellency the Viceroy and Governor General is pleased to appoint Colonel G. Pomeroy Colley, C.B., to be Private Secretary to His Excellency.

MEDICAL.

The 17th April 1878.

No. 188.—*Appointment.*—Surgeon J. Moran, M.D., to be in medical charge of the Establishments attached to all the Government Offices coming up to Simla with the Government of India.

Dr. Moran joined his appointment on the 30th ultimo.

The 18th April 1878.

No. 201.—The services of third grade Assistant Surgeon Ruttie Kant Ghose are placed at the disposal of the Government of the North-Western Provinces and Oudh.

JUDICIAL.

The 10th April 1878.

No. 449.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of the Central Provinces is pleased, with the previous sanction of the Governor General in Council, to

declare that the said Act is in force in the following scheduled districts of the Central Provinces:—

Chhattisgarh Zemindaris.

1. Khairi.	13. Matin.
2. Bindra Nawagarh.	14. Upora.
3. Sahazpur.	15. Kenda.
4. Gandai.	16. Lapda.
5. Silheti.	17. Chhatri.
6. Baraspur.	18. Korla.
7. Thakurtola.	19. Chapra.
8. Lohara.	20. Bora Sambhar.
9. Gondardeli.	21. Phuljhar.
10. Fingoswar.	22. Kolabira.
11. Pandaria.	23. Rampur.
12. Pendra.	

Chandla Zemindaris.

1. Ahiri.	11. Muramgon.
2. Ambagarh Chauki.	12. Pandbaras.
3. Anudhi.	13. Palashgarh.
4. Dhanora.	14. Rangt.
5. Dudhimala.	15. Sarsundi.
6. Gewarda.	16. Sonsari.
7. Jharipapra.	17. Chandala.
8. Khutgaon.	18. Gilgaon.
9. Koracha.	19. Pawi Mutanda.
10. Kotgal.	20. Patagaon.

Chhindwara Jagirdaris.

1. Harai.	7. Pachmarhi.
2. Chhatra.	8. Parabgarh.
3. Gorakghat.	9. Almod.
4. Gorpanti.	10. Sonpur.
5. Baktagarh.	11. Bariam Pagara.
6. Bardagarh.	

The 12th April 1878.

No. 451.—In modification of Home Department Notification No. 215, dated the 15th February last, the Governor General in Council is pleased to direct that the operation of Act XV of 1877 (the Indian Limitation Act) in the Hyderabad Assigned Districts be postponed until further orders.

C. BERNARD,

for Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.

MINERALS AND GEOLOGICAL SURVEY.

Sinle, the 13th April 1878.

No. 35.—The Governor General in Council is pleased to promote Mr. F. Padden, F.G.S., Assistant of the 2nd grade in the Geological Survey of India, to the 2nd grade from the 21th ultimo, *vice* Mr. W. L. Will, on, *discontinued*.

No. 36.—Mr. C. A. Hackett, Assistant of the 2nd grade in the Geological Survey of India, is appointed to fill in the 2nd grade in place of Mr. T. W. Hughes absent on furlough, with effect from the date of Mr. Padden's promotion to the 2nd grade.

FORESTS.

The 15th April 1878.

No. 421F.—The Governor General in Council has been pleased to promote the following officers of

the Forest Department with effect from the dates mentioned opposite their names:—

Assistant Conservators of the 1st grade to officiate as Deputy Conservators of the 3rd grade.

Mr. E. McA. Moir, Punjab,—from the 18th February 1878.

Mr. A. R. Grant, North-Western Provinces,—from the 18th February 1878.

Assistant Conservators of the 2nd grade to officiate as Assistant Conservators of the 1st grade.

Mr. L. A. W. Rind, North-Western Provinces,—from the 18th February 1878.

Mr. E. P. Dansey, North-Western Provinces,—from the 18th February 1878.

Mr. E. E. Fernandez, Central Provinces,—from the 18th February 1878.

Mr. A. Smythies, B.A., Central Provinces,—from the 12th March 1878.

No. 427F.—Mr. C. F. Rossiter, Forest Ranger of the 1st grade in the Punjab, is appointed to officiate as a Sub-Assistant Conservator of Forests

with effect from the 12th March 1878, and will continue to be employed in that Province.

The 18th April 1878.

No. 443F.—The Governor General in Council has been pleased to appoint Mr. A. Campbell to officiate, on probation, as a Sub-Assistant Conservator of Forests, with effect from the 19th February 1878, the date on which he joined his appointment. Mr. Campbell is posted to Oudh.

COMMERCE AND TRADE. MERCHANT SHIPPING.

The 19th April 1878.

No. 220.—With reference to the statement of foul and fair seasons in British Indian Coasts, published in Notification No. 238, dated the 8th August 1877, under Section 48 of the Native Passenger Ship's Act, VIII. of 1876, it is hereby declared that, for the purposes of that Act, the fair weather season on the Sind, Bombay and Malabar Coasts, as far south as Karwar, shall be held to continue until the 15th May, and the foul weather season to commence on the 16th idem.

MARINE SURVEYS. CASUALTIES AND DANGERS TO NAVIGATION.

The 11th April 1878.

No. 12 of 1878.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

INDIA—RAY OF BENGAL.

Entrance to River Hooghly.

FOG SIGNALS.

The Government of Bengal have notified that, on and after 1st October 1878, signal guns will be fired during fogs at intervals of half an hour from the following light vessels:—

Lower Gaspar light-vessel, at the hour and half hour.

Upper „ „ „ first and third quarters of the hour.

DISTINGUISHING MARKS FOR LIGHT-VESSELS.

Also, that on the same date the Mutlah light-vessel will carry at her masthead a ball painted red, with a white horizontal band round the centre.

And the Pilots' Ridge light-vessel will carry at her masthead a ball painted white, with a black horizontal band round its centre.

MARINE SURVEY DEPARTMENT,
Calcutta, the 9th April 1878.

JOHN HENRY ELLIS, *Staff Commr., R.N.,*
Deputy Superintendent, Marine Survey of India.

By order,

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

This notice will affect the following Admiralty Charts:—Hooghly river, No. 136a; sea face of Sunderbuns, No. 138a; Palmyras Point to Chittagong, No. 1681; Bay of Bengal, No. 70a; Indian Marine Survey Charts, Nos. 115 and 1172; also, Admiralty list of lights in South Africa, East Indies, &c., 1878; Indian Marine Survey light list, 1878; and Taylor's Sailing Directory, Vol. I, pages 476 and 477.

If this Notice is received on boardship, the substance of it should be inserted on the charts affected by it, and introduced into the Sailing Directions to which it relates.

The 15th April 1878.

No. 13 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

CEYLON—SOUTH-EAST COAST.

Exhibition of Light on Little Bassas Rock.

With reference to Notice to Mariners, No. 10 of 1878, issued by this Department, information by telegram has been received from the Master Attendant, Gallo, that the light is now exhibited from the light-house recently erected on the Little Bassas Rocks.

MARINE SURVEY DEPARTMENT,
Calcutta, the 6th April 1878.

JOHN HENRY ELLIS, *Staff Comdr., R.N.,*
Deputy Superintendent, Marine Survey of India.

By order,

G. H. M. BATTEN,
Offg. Secretary to the Government of India.

This notice affects the following Admiralty Charts:—Bengal Bay, No. 70a; Ceylon Island, southern part, No. 813; Cape Comorin to Cocanada, No. 828; and Ceylon, S. E. Coast, &c., No. 2815; also, Admiralty List of Lights in South Africa, East Indies, &c., 1878, No. 67; Indian Marine Survey Light List, 1878, No. 52; and Taylor's Sailing Directory, Vol. I, page 438.

If this notice is received on boardship, the substance of it should be inserted on the charts affected by it, and introduced into the Sailing Directions to which it relates.

G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 16th April 1878.

No. 29J.—In exercise of the powers conferred by Act No. XI of 1872, Section 6, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to appoint Mr. Robert Harvey, M.A., to be a Justice of the Peace within the State of Travancore, and to direct that commitments of European British subjects, when made by the said Justice of the Peace in the said State, shall be made either to the Court of the Resident in Travancore, acting as Sessions Judge, or to the High Court of Judicature at Madras, in accordance with the rules prescribed by Section 75 of the Code of Criminal Procedure.

No. 31J.—In exercise of the powers conferred by Act No. XI of 1872, Section 6, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to appoint Mr. Samuel Locke to be a Justice of the Peace within the State of Cochin, and to direct that commitments of European British subjects, when made by the said Justice of the Peace in the said State, shall be made either to the Court of the Resident in Cochin, acting as Sessions Judge, or to the High Court of Judicature at Madras, in

accordance with the rules prescribed by Section 75 of the Code of Criminal Procedure.

GENERAL.

The 9th April 1878.

No. 965G.—Subject to the sanction of Her Majesty's Secretary of State for India, His Excellency the Viceroy and Governor General in Council is pleased to appoint Mr. E. Roper Lethbridge, C.I.E., to be Press Commissioner with the Government of India. Mr. Lethbridge is attached to the Foreign Department, and will rank with Political Agents of the first class.

The 15th April 1878.

No. 999G.—Mr. A. C. Lyall, Secretary to the Government of India, Foreign Department, assumed charge of his office on the afternoon of the 13th April 1878.

The 16th April 1878.

No. 1010G.—Surgeon J. E. C. Ferris, of the Bengal Medical Department, is appointed to be Residency Surgeon at Mandalay, with effect from the date of assuming charge, *vice* Surgeon Leapingwell.

The 18th April 1878.

No. 1022G.—The following promotions are made in the Deolee Irregular Force, with effect from the 16th April 1878 :—

Jemadar Abdool Nobe Khan, to be Ressaldar, *vice* Fyzali Khan, invalided.

Pay Duffadar Jowalla Sing, to be Jemadar, *vice* Abdool Nobe Khan, promoted.

Duffadar Sawun Sing (1), to be Jemadar, *vice* Kirpal Sing, invalided.

Havildar-Major Boyroo Bux, to be Jemadar, *vice* Poleh Ram, invalided.

No. 1031G.—The following promotions are made in the graded Political Service, with effect from the date on which Lieutenant-Colonel Duncan made over charge to Mr. R. B. Shaw :—

Captain E. S. Reynolds, Political Agent, 3rd Class, to officiate as Political Agent, 2nd Class, *vice* Mr. Shaw.

Major A. G. Mayne, Political Assistant, 1st Class, to officiate as Political Agent, 3rd Class, *vice* Captain Reynolds.

Lieutenant C. E. Yate, Political Assistant, 2nd Class, substantive, *pro tempore* to officiate as Political Assistant, 1st Class, *vice* Major Mayne.

Mr. P. J. C. Robertson, Political Assistant, 3rd Class, to officiate as Political Assistant, 2nd Class, *vice* Lieutenant Yate.

Pundit Suroop Narain, Officiating Political Assistant, 3rd Class, to officiate as Political Assistant, 2nd Class, with effect from the date on which Captain Barr assumed charge from Captain Ridgeway.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

MINT AND CURRENCY.

Simla, the 19th April 1878.

No. 64.—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	Circles of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Reserve in Government Securities.	Total Reserve.
		Rs.	Rs.	Rs.	Rs.	Rs.
1878.						
31st March	Calcutta	6,84,18,180	53,45,462	72,17,947	2,54,32,468	3,79,95,715
	Madras	1,44,27,715	78,67,029	—	60,00,000	1,38,67,029
	Bombay	3,14,71,290	2,90,54,063	1,44,26,482	1,58,00,000	6,92,80,545
	Allahabad	58,10,305	72,17,860	—	31,00,000	1,69,17,860
	Lahore	47,86,065	24,55,920	—	33,00,000	67,55,920
	Calcutt	15,31,180	6,61,895	—	7,00,000	13,61,895
	Cocanada	28,51,000	26,06,395	—	5,00,000	31,96,395
	Nagpore	6,70,250	4,17,086	—	6,00,000	10,17,086
	Kurrachee	22,19,375	9,84,155	—	12,00,000	21,84,155
	Akola	5,57,500	4,70,719	—	2,00,000	7,70,719
	TOTAL	13,57,47,500	5,71,70,705	2,16,44,329	5,69,32,460	13,57,47,500

No. 66.—The Governor General in Council directs that the following Resolution be substituted for Resolution No. 395, dated 18th January 1878, published at pages 48—49 of Part I of the *Gazette of India* of the 19th idem :—

RESOLUTION—By the Government of India, FINANCIAL DEPARTMENT.

In the exercise of the powers conferred by the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1871, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to make the following rules :—

1. Certificates from the Assay Master, as per Form A, shall be issued by the Mint Master under Section 24 of the said Indian Coinage Act, 1870, for the net produce of silver bullion or coin delivered into the mint on and after Monday, the 27th November 1876, and shall be payable twenty-one days after the date thereof, if issued by the Mint Master at Calcutta, at the Bank of Bengal, and if issued by the Mint Master at Bombay, at the Bank of Bombay.

2. The holders of certificates granted under Section 14 of the said Indian Paper Currency Act, 1871, shall be entitled to receive the amount of notes or of notes and cash stated therein on demand at the Office of Issue.

3. Persons wishing to obtain, under the Indian Paper Currency Act, 1871, promissory notes of the Government of India in exchange for silver bullion or foreign silver coin, may tender the same to the Mint Master on behalf, in Calcutta, of the Head Commissioner, and in Bombay, of the Commissioner of the Department of Issue, in the Form B. hereto annexed.

4. The Mint Master shall prepare, in Form C hereto annexed, and countersign a certificate of the value of such bullion or coin calculated at the rate prescribed in Section 11(b) of the said Indian Paper Currency Act. The Head Commissioner or Commissioner (as the case may be) of issue, or any Gazetted Officer subordinate to him to whom he may delegate such authority, shall then sign the certificate and return it to the Mint Master for delivery to the person making the tender.

5. No bullion or coin tendered under these Rules shall be withdrawn by the tenderer, unless he is dissatisfied with the assay.

equivalent at the rate of Rs. 2-8 each per mensem, in addition to the amount paid to them by the regiment.

16. The native commissioned and non-commissioned officers will continue to subscribe to their regimental funds to such extent as commanding officers may deem necessary within the limits prescribed by regulations.

17. They will continue to supply themselves with their horses and their ordinary clothing, equipment, saddlery and stable-gear; but any article of extra clothing necessitated by any speciality of climate or service will be issued free of cost.

18. All casualties of horses, arising from neglect or from causes evidently unconnected with the particular nature of the service, must, as usual, be replaced by the regiments concerned. Each troop will be allowed to embark and maintain two Chunda horses, to meet casualties, which will be rationed free of cost.

19. All casualties fairly attributable to, or connected with, the service, including those from accident on boardship or during embarkation or disembarkation, will, if there has been no proved neglect, be replaced by Government, or compensation will be allowed, according to the age and value of the horse so injured or destroyed, within the regulation limit of Rs. 200.

20. Compensation will also be allowed for casualties among ponies, directly resulting from the service, at the rates laid down in G. G. O. No. 953 of 1876; or the animals will be replaced by Government.

21. Compensation at the rate of Rs. 5 per mensem will be allowed to the native officers for each bargheer sanctioned by existing regulations, if maintained by them: out of which sum they will pay the share of the grass-cutter's wages, and provide stable-gear. A similar amount will be deducted from the pay of the bargheer sowars.

22. Officers commanding regiments and detachments detailed for service are directed to at once draw and distribute three months' pay in advance to their respective corps.

23. Commanding officers will be held responsible that all orders and circulars connected with family remittances, and arrangements for the comfort of the men and families, are made known to, and are in possession of, officers appointed to the charge of depôts; and that provision is made for the care of spare arms, accoutrements, books, heavy baggage, &c., which may be left behind.

24. Depôts for regiments will be formed under the orders of His Excellency the Commander-in-Chief in India, and of the Governments of Madras and Bombay, respectively.

25. A British officer will be detailed for the charge of each of these depôts, and will receive the allowances detailed in para. 332, Pay Code for India, vol. 1. A pay havildar on a staff salary of Rs. 5 per mensem will be allowed to each depôt. Two puckally bhistics will also be allowed for supplying water to the families of each depôt.

26. Regiments will take with them their camp-equipage complete.

27. Officers' tents will be limited in size to that of a lascar pâl, and officers not possessing tents of this description may be supplied from the nearest magazine on payment.

28. Regiments will take with them their service ammunition, viz.,—

Cavalry	...	100 rounds per man.
Infantry	...	200 " "

29. No rezaïs or padded quilts of any description are to be allowed to be taken with the bedding; all must be left behind or disposed of.

30. Each soldier, of whatever arm, will be granted free by Government, either before embarkation or on arrival at destination as may be convenient,—

- 1 Blanket.
- 2 Canvas frocks.
- 2 Pairs flannel drawers.
- 2 Banyans or Jerseys.
- 2 Pairs of warm socks.
- 1 Pair of English boots.

31. In addition to the above, both cavalry and infantry soldiers will be required to maintain their regulated service kit complete.

32. Followers, public and private, for native cavalry are to be strictly limited, and not to exceed for each regiment—

- 2 Cooks per troop.
- 6 Sikligurhs.
- 6 Mochees.
- 2 Mistries.
- 12 Puckallies.
- 2 Tinmen.
- 1 Tindal.
- 1 Munshi.
- 1 Gruntee or Pundit.
- 1 Adjutant's writer.
- 1 Quarter-master's writer.

33. For infantry regiments, the followers shall not exceed—

- 2 Cooks per company.
- 1 Tindal.
- 8 Bhistics.
- 4 Puckallies.
- 2 Tinmen.
- 1 Mochee.
- 1 Lohar Mistry.
- 1 Munshi.
- 1 Moulvie.
- 1 Gruntee or Pundit.
- 1 Adjutant's writer.
- 1 Quarter-master's writer.

34. An establishment of—

- 3 Hospital assistants for cavalry,
- 3 Hospital assistants for infantry, with
- 1 Shop cooly,
- 1 Geograph,
- 2 Sweepers,
- 2 Bhistics,
- 2 Cooks,

will be allowed for every regimental hospital, with the following establishment for carriage of sick:—

	Cavalry.	Infantry.
Doolies	5	7
Dandies	9	9
Stretchers	2	2
Dooly-bearers	74	86

35. All followers will be supplied free with—

- 1 Blanket,
- 1 Pair cloth pyjama's,
- 1 Greatcoat,

- 1 Lascar coat,
- 1 Pair of boots, English or Native,
- 1 Tin canteen,
- 1 Havresack,
- 2 Pairs woollen socks,
- 2 Banyans or Jerseys,

either before embarkation or on arrival at destination as may be convenient.

36. Officers with the force will be allowed to take baggage and servants to the following extent:—

For every officer's authorized charger 1 servant, in addition to the scale recorded below, will be allowed—

	Servants.	Baggage.
		Mds.
General Officer	...	3 16
Field Officers	...	1 4
Captains and Subalterns	...	1 3
Native Officers	...	1 1

with 1 bhistic for every 6 officers, 1 dhobie for every 10 officers, 1 sweeper for every 10, or for each unit, such as a battery, detachment of sappers, or regiment of less strength than enumerated, or for a strength beyond that detailed—

Artillery battery mess	...	2 12
Native cavalry	...	3 16
Native infantry	...	3 16
Company sappers	...	1 4
Brigade mess	...	3 16
Adjutant's office	...	0 2
Quarter-master's office	...	0 2
Artillery battery cooking utensils for 6 messes	...	0 6

37. Intrenching tools, consisting of 50 picks, 50 shovels, and 100 billhooks, packed in three pairs of camel khajawabs, will accompany each regiment of infantry.

Cavalry corps will take with them 25 picks, 25 mahmooties, and 25 billhooks, packed in two pairs of camel khajawabs.

38. Quarter-master's stores, estimated for three months' supply and of a weight not exceeding 4 maunds, may accompany regiments.

39. Veterinary stores will be allowed to accompany batteries to the extent of 4 maunds, and 40 maunds be allowed for pawlins and troop stores.

40. The details of battery equipment, including hospital establishment, will be arranged for at Bombay.

The 18th April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 348.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Alfred Edwin Jones, 70th Foot, Wing Officer, 4th Regiment of Native Infantry,—13th October 1876.

Lieutenant Lambert John Browne, 54th Foot, Wing Officer, 33rd (The Allahabad) Regiment of Native Infantry,—18th October 1876.

Lieutenant Henry George Ryland, 1st Battalion, 11th Foot, Officiating Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry,—1st February 1877.

No. 349.—DIVISIONAL STAFF—

Lieutenant-General Sir S. J. Browne, K.C.S.I., C.B., V.C., Bengal Staff Corps, Director of Army Remount Operations, to the Divisional Staff of the Army, temporarily, *vice* Lieutenant-General D. M. Stewart, C.B., proceeding on furlough.

No. 350.—PERSONAL STAFF—

The Viceroy and Governor General of India has been pleased to make the following appointments on His Excellency's Personal Staff:—

Lieutenant-Colonel the Hon'ble G. P. H. Villiers, Grenadier Guards, Aide-de-Camp, to be Military Secretary, *vice* Colonel G. Pomeroy Colley, C.B., appointed Private Secretary.

Lieutenant A. F. Liddell, Royal Artillery, Extra Aide-de-Camp, to be Aide-de-Camp, *vice* Lieutenant-Colonel Villiers.

Lieutenant H. R. Rose, 34th Foot, Extra Aide-de-Camp, to officiate as Aide-de-Camp, *vice* Major G. C. Jackson, officiating as Commandant of the Governor General's Body Guard.

No. 351.—PUNJAB FRONTIER FORCE—

3rd Punjab Infantry.

Lieutenant H. F. V. Gaitskell, Wing Officer and Quartermaster (on furlough), to be Adjutant.

Captain J. E. P. Mosley will continue to officiate as Adjutant during the absence of Lieutenant Gaitskell.

Lieutenant J. A. C. Wedderburn, Wing Officer, to be Quartermaster, *vice* Lieutenant Gaitskell.

No. 352.—HYDERABAD CONTINGENT—

Captain J. J. Kennedy, Wing Officer, 2nd Infantry, and Officiating Assistant Adjutant General, to be Assistant Adjutant General, *vice* Lieutenant-Colonel C. V. Conway-Gordon, whose tour of staff service has expired.

ARMY CIRCULARS.

No. 353.—In continuation of G. G. O. No. 354, dated 20th April 1877, the following clause (16) of Army Circulars, dated 1st February 1878, is declared applicable to India and published for general information:—

Clause 16.—The Secretary of State has decided that from the 1st January to the 31st March 1878, the gratuities to well-conducted soldiers on discharge from the army shall be issued at the rates laid down in clause 3, Army Circulars, 1877.

BARRACK AND HOSPITAL SUPPLIES.

No. 354.—The following correction is made in G. G. O. No. 681 of 1877:—

TABLE No. 148 (COMMISSARIAT).

CANTONMENT EQUIPMENT.

Section VI—Bedding.

(Page 30).

For "Counterpanes, white, tufted, 7 x 5 feet," read, *Counterpanes, white, plain, 7 x 5 feet.*

DISMISSALS AND REMOVALS.

No. 355.—Native Medical Pupil Jahannes, No. 1318, admitted by G. O. No. 990 of 1877, is dismissed the service.

FURLOUGH AND LEAVE.

No. 356.—The following extract from List No. 10, dated the 8th March 1878, received from the India Office, is published for general information :—

Permitted to return to duty.

Captain J. M. D. Lewes, s.c.
Surgeon-Major F. H. O'Donel, m.d.

Granted extensions of leave.

Captain E. H. H. Collen, s.c., 1 year, private affairs.
Surgeon-Major J. Ewart, m.d., 6 months, medical certificate.

ORDNANCE.

No. 357.—The following clauses in List of changes in War Matériel, are made applicable to India :—

Dated 1st March 1877.

3041. Composition for lubricating shell plugs, the bright parts of B. L. guns, &c.

Dated 1st February 1878.

3243. Shot, rifled gun, M. L. case, 80-pr. or 64-pr., or howitzer, 6·3 inch (mark IV.)

3245. Spanner, box, foresight, land service, for 9-pr. and 64-pr. 53 cwt. converted rifled M. L. guns (mark I.)

PENSIONS.

No. 358.—Sowar Ibrahim Khan of the 2nd Regiment, Central India Horse, is granted an injury pension in the 2nd degree, of Rs. 5-4 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 11th April 1878.

No. 158.—Baboo Mutty Lall Dey, Assistant Engineer, 1st grade, is retransferred from the Rangoon and Irrawaddie Valley State Railway to the North-Eastern System of State Railways.

No. 159.—The orders of the Bombay Government granting Mr. E. F. Jacob, Assistant Engineer, 2nd grade, Indus Valley State Railway, leave for eight months, on medical certificate, from the 18th March 1878, are confirmed.

The 12th April 1878.

No. 160.—Mr. A. J. Hughes, Executive Engineer, 1st grade (temporary rank), is retransferred from Madras Famine Relief Works to Bengal Irrigation Branch.

The 15th April 1878.

No. 161.—The transfer of Mr. N. Hequet, Sub-Engineer, 1st grade, from the North-Eastern System of State Railways to the Rangoon and

Irrawaddie Valley State Railway (Public Works Department Notification No. 124 of 20th March 1878), is cancelled.

No. 162.—Mr. W. W. H. Leslie, Supervisor, 2nd grade, is retransferred from Madras Famine Relief Works to Bengal Irrigation Branch.

No. 163.—The orders of the Bombay Government granting Mr. J. B. Chalmers, Assistant Engineer, 1st grade, Indus Valley State Railway, leave on medical certificate for 20 months, from the 29th March 1878, are confirmed.

No. 164.—The resignation of his appointment by Mr. G. J. Lynn, Assistant Examiner, 3rd grade, is accepted, with effect from 5th March 1878.

The 16th April 1878.

No. 165.—The services of Major K. A. Jopp, R.E., in charge of the Bellary-Hospett Section of Railway, at present at the disposal of the Bombay Government, are placed at the disposal of the Government of Madras from 1st March 1878.

The 18th April 1878.

No. 166.—Major J. Grierson, Officiating Examiner, Public Works Accounts, Mysore, rejoined his appointment of Examiner of Accounts, Western Rajpootana State Railway, on the afternoon of the 15th November 1877.

No. 167.—Major C. H. Luard, R.E., Superintending Engineer, 2nd grade, Officiating Consulting Engineer to Government of India for Guaranteed Railways, Lucknow, is temporarily promoted to Chief Engineer, Class III, with effect from 8th April 1878, *vice* Colonel F. S. Taylor, R.E., on furlough.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

(FAMINE.)

NOTIFICATION.

Simla, the 18th April 1878.

No. 1239.—In continuation of Notifications Nos. 1140 and 1205, dated respectively the 8th February and 15th March 1878, His Excellency the Viceroy and Governor General in Council is pleased to appoint, with the sanction of Her Majesty's Secretary of State for India, the following gentlemen to be Members of the Famine Commission :—

Mr. J. Caird, c.b., Member of the Enclosure Commission, England.

The Hon'ble Justice H. S. Cunningham, Judge of the High Court of Calcutta.

Mr. G. A. Ballard, c.s., Acting 2nd Member of the Board of Revenue, Madras.

Mr. G. H. M. Batten, c.s., Officiating Secretary to the Government of India.

Mr. J. B. Peile, c.s., m.a., Political Agent in Kattywar.

Mr. Runga Charloo, of His Highness the Maharaja's household, Mysore.

Mr. Mahadew Wasudew Carve, Karbaree of the Kolhapore State.

C. BERNARD,

Addl. Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 17.} SIMLA, SATURDAY, APRIL 27, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 17.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 22nd April 1878.

No. 431.—The Hon'ble G. G. Morris, a Judge of the High Court of Judicature at Fort William in Bengal, availed himself on the forenoon of the 8th instant, of the leave granted to him in Home Department Notification No. 304, dated the 19th ultimo.

No. 432.—The Hon'ble L. R. Tottenham took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 8th instant.

The 25th April 1878.

No. 446.—The Hon'ble Sir Edward Clive Bayley, K.C.S.I., C.I.E., resigned his seat as an Ordinary Member of the Council of the Governor General of India on the 15th instant, and reported his departure from Bombay for Europe per Steamer *Sumatra* on the same date.

The 26th April 1878.

No. 448.—Mr. A. Forbes, of the Bengal Civil Service, having joined, on the 4th February last, his appointment in the 24-Pergunnahs in Bengal,

the unexpired portion of the subsidiary leave granted to him in Home Department Notification No. 135, dated the 31st January 1878, is cancelled.

No. 450.—Mr. E. W. Molony is permitted to resign Her Majesty's Bengal Civil Service.

No. 454.—Mr. C. U. Aitchison, L.T.D., C.S.I., received charge of the office of Chief Commissioner of British Burma from Mr. A. Rivers Thompson, C.S.I., on the afternoon of the 30th ultimo.

No. 457.—*Appointments*:—Major W. C. Plant, Deputy Commissioner 2nd grade in British Burma, to officiate as Deputy Commissioner 1st grade, during the absence on furlough of Lieutenant-Colonel A. R. McMahon, or until further orders:

Mr. J. K. Macrae, Deputy Commissioner 3rd grade, to officiate as Deputy Commissioner 2nd grade, *vice* Major Plant:

Mr. R. F. St. A. St. John, Assistant Commissioner 1st grade, and Officiating Deputy Commissioner 4th grade, to officiate as Deputy Commissioner 3rd grade, *vice* Mr. Macrae:

Mr. G. D. Burgess, c.s., Assistant Commissioner 2nd grade, and Officiating Assistant Commissioner 1st grade, to officiate as Deputy Commissioner 4th grade, *vice* Mr. St. John:

Mr. A. O. Brown, c.s., Assistant Commissioner 2nd grade, to officiate as Assistant Commissioner 1st grade, *vice* Mr. Burgess:

Lieutenant F. D. Raikes, Assistant Commissioner 4th grade, and Officiating Assistant Commissioner 3rd grade, to officiate as Assistant Commissioner 2nd grade, *vice* Mr. Brown.

No. 458.—Appointments:—Captain J. Butler, Assistant Commissioner 2nd grade, and Officiating Assistant Commissioner 1st grade in British Burma, to officiate as Deputy Commissioner 4th grade during the absence on furlough of Mr. C. J. A. Duke, or until further orders:

Mr. G. L. Weidemann, c.s., Assistant Commissioner 3rd grade, and Officiating Assistant Commissioner 2nd grade, to officiate as Assistant Commissioner 1st grade, *vice* Captain Butler:

Mr. F. S. Copleston, c.s., Assistant Commissioner 4th grade, and Officiating Assistant Commissioner 3rd grade, to officiate as Assistant Commissioner 2nd grade, *vice* Mr. Weidemann:

Mr. J. E. Bridges, c.s., Assistant Commissioner 4th grade, to officiate as Assistant Commissioner 3rd grade, *vice* Mr. Copleston.

No. 459.—Appointment:—Captain C. A. Cresswell, Assistant Commissioner 3rd grade in British Burma, to officiate as Assistant Commissioner 2nd grade during the absence on furlough of Mr. A. H. Hildebrand, or until further orders.

No. 461.—The Hon'ble W. F. McDonell, v.c., a Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave for two months, with effect from the 18th July next, or from any subsequent date on which he may avail himself of it.

EXAMINATIONS.

The 20th April 1878.

No. 27.—Mr. W. Hoey, of the Bengal Civil Service, having obtained a certificate of High Proficiency in Hindi, has been presented with the authorized donation of Rs. 1,000.

MEDICAL.

The 22nd April 1878.

No. 205.—Appointment:—Surgeon L. R. Dawson, to officiate as Civil Surgeon of Prome in British Burma, *vice* Surgeon M. Sweetnam, M.D., temporarily transferred to Akyab.

The 26th April 1878.

No. 214.—The services of the undermentioned Medical Subordinates are replaced at the disposal of the Military Department:—

Assistant Apothecary S. T. Dean.

„ „ W. Heathcock.

SANITARY.

The 20th April 1878.

No. 95.—Surgeon-Major J. M. Cunningham, M.D., received charge of the office of Sanitary Commissioner with the Government of India, from Surgeon-Major S. C. Townsend, on the forenoon of the 30th ultimo.

The 26th April 1878.

No. 99.—Surgeon-Major S. C. Townsend, late Officiating Sanitary Commissioner with the Government of India, has obtained privilege leave for three months with effect from the 30th ultimo.

PATENTS.

The 22nd April 1878.

No. 18.—Specifications of the undermentioned 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. 75 of 1877.—Mr. R. Olpherts, of Ardee, Ireland, for improvements in constructing and working indigo presses.

No. 77 of 1877.—Mr. Francis Finlayson, of Calcutta, for the drying of or partially drying of grain or other vegetable substances or productions by means of steam or hot air.

No. 79 of 1877.—Mr. E. R. Maenaghten, Indigo Planter of Begum Serai Indigo Concern, Tirhoot, for the improvement of indigo manufacture, and for the increase of produce during such manufacture.

No. 9 of 1878.—Mr. S. C. Davidson, of Belfast, Ireland, gentleman, for a new or improved implement for hoeing, digging or cultivating the soil.

No. 13 of 1878.—Mr. J. M. A. Montclar, Civil Engineer, residing at Trevandrum (Travancore), for a new scientific agricultural application for improving coffee, tea, cinchona, or any other cultivation now in existence in the stiff hard soil of the steep lands in the hilly ranges of India and Ceylon, but specially when opening a plantation from the beginning.

No. 20 of 1878.—Mr. W. Little, of Heckington Hall, near Sleaford, in the County of Lincoln, England, for improvements in the manufacture of cleansing and disinfecting fluids for washing sheep and for other purposes.

No. 21 of 1878.—Mr. J. Hardy and Mr. J. G. Hardy, both of Vienna, in the Empire of Austria, Engineers, for improvements in brakes.

No. 22 of 1878.—Mr. T. C. Darby, of Pleshey Lodge, near Chelmsford, in the County of Essex, England, for improvements in apparatus for cultivating land.

No. 24 of 1878.—Mr. R. J. Mayer, a partner of the Firm of Frizzoni and Company, Contractors, carrying on business at Allahabad, for a mixture or cement for stopping leakage in terrace roofs.

C. BERNARD,

for Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.

CUSTOMS.

Simla, the 24th April 1878.

No. 56.—The Governor General in Council is pleased to declare that the exemption of cotton-twist from import duty, sanctioned by Notification No. 43, dated the 18th ultimo (published in the *Gazette of India* of that date), applies only to grey-twist of the numbers there specified.

SURVEYS.

The 26th April 1878.

No. 199.—Consequent upon the departure on furlough of Mr. J. O. N. James, Deputy Superintendent of the 3rd grade, officiating in the 2nd grade, the following temporary promotions are made in the Survey Department, with effect from the 1st instant:—

Captain W. Barron, s.c., Deputy Superintendent of the 3rd grade, to officiate in the 2nd grade.

Captain J. Hill, r.e., Assistant Superintendent of the 1st grade, to officiate as Deputy Superintendent of the 3rd grade.

Mr. E. C. Barrett, Assistant Superintendent of the 2nd grade, to officiate in the 1st grade.

FORESTS.

The 26th April 1878.

No. 453F.—Mr. H. B. Condon, Sub-Assistant Conservator of Forests, and Officiating Assistant Conservator of Forests of the 3rd grade in Assam, is confirmed in that grade, with effect from the 26th January 1878.

No. 456F.—Mr. H. B. Wards, Officiating Sub-Assistant Conservator of Forests in British Burma, is confirmed in that grade, with effect from the 26th January 1878.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 25th April 1878.

No. 33J.—The Governor General in Council is pleased to declare that Act V of 1861 is extended to the Cantonment of Secunderabad to the extent and subject to the modifications hereinafter mentioned.

Sections 2, 3, 5, 6, 11, 14, 15, 21, 46 and 47 shall be omitted. In Section 1 the definitions of "Magistrate of the District" and "General Police District" shall be omitted.

For Section 4, the following section shall be substituted:—

"The administration and control of the police throughout the Cantonment of Secunderabad shall, subject to the superintendence of the Resident at Hyderabad, and to the general control of the Governor General of India in Council, be vested in the Cantonment Magistrate, to be styled the District Superintendent of Police, under whom there shall be an Assistant District Superintendent of Police if the Resident at Hyderabad considers it necessary. The Assistant District Superintendent of Police shall, from time to time, be appointed by the Resident at Hyderabad, and may be removed by the same authority."

In Section 7 the words "Inspector General," "Deputy Inspectors General," "Assistant Inspectors General and" shall be omitted, and for the word "Superintendents" the word "Superintendent" shall be read. In Sections 8, 10, 12 and 45 for the words "Inspector General" wherever they occur, the words "District Superintendent" shall be substituted.

In Section 13 the words "Inspector General of Police, or any Deputy Inspector General or Assistant Inspector General or for the," and the words "subject to the general direction of the Magistrate of the District," and in the proviso to the same section of the words "Inspector General, Deputy Inspector General or Assistant Inspector General, or to the" shall be omitted.

For the words "Magistrate of the District," "General Police District," and "Local Government" wherever they occur, the words "Cantonment Magistrate of Secunderabad," "Cantonment of Secunderabad," and "Resident at Hyderabad" shall be substituted respectively.

POLITICAL.

The 23rd April 1878.

No. 810P.—His Excellency the Viceroy and Governor General has been pleased to continue to Kunwar Tilok Singh of Katiari the title of "Raja," as a personal distinction, in recognition of the services rendered to the State by his brother the late Raja Hardeo Baksh, c.s.i., and of his own high character.

GENERAL.

The 10th April 1878.

No. 979G.—The following orders issued by the Commandant of the Central India Horse, dated 4th March 1878, are confirmed, with effect from the 28th February 1878:—

1st Regiment.

Captain A. H. S. Neill, 3rd Squadron Commander, to officiate as 2nd Squadron Commander, *vice* Captain A. J. Bannerman on furlough.

Lieutenant H. E. Ravenshaw, Officiating 2nd Squadron Officer, to officiate as 3rd Squadron Commander, *vice* Captain Neill.

Lieutenant J. MacIvor, attached, to officiate as 2nd Squadron Officer, *vice* Lieutenant Ravenshaw.

No. 980 G.—The following extract from Regimental orders issued by the Officer in temporary charge of the Meywar Bheel Corps, dated 4th March 1878, is confirmed:—

Captain A. Conolly, Officiating 2nd in Command, Meywar Bheel Corps, will perform the duties of Commandant and Superintendent Hill Tracts, Meywar, in addition to his own duties, until further orders, with effect from the 3rd March 1878, *vice* Colonel Gordon on leave.

No. 981 G.—The following promotions are made in the Central India Horse:—

1st Regiment.
Ressaidar Maitab Singh to be Ressaidar, *vice* Ressaidar Rai Singh, invalided. } With effect from 1st Decr. 1877.
Jemadar Jewan Singh to be Ressaidar, *vice* Maitab Singh, promoted.

2nd Regiment.
Ressaidar Kurum Singh to be Ressaidar, *vice* Ressaidar Ram Singh, deceased. } With effect from 30th Janr. 1878.
Jemadar Warriam Singh to be Ressaidar, *vice* Kurum Singh, promoted.

The 11th April 1878.

No. 988 G.—With reference to Notification of this Department, No. 356 G., dated 5th February 1878, Mr. A. J. Dunlop, Assistant Commissioner, 3rd Class, Hyderabad Assigned Districts, is appointed to officiate as Secretary for Berar to the Resident, with effect from the 25th October 1877, *vice* Captain Trevor on furlough.

The 12th April 1878.

No. 990 G.—Lieutenant H. St. P. Maxwell, Assistant Commissioner, 2nd grade, to be Assistant to the Political Officer in charge of the Naga Hills, with effect from the 3rd February 1878, the date on which he joined his appointment at Wokha.

The 22nd April 1878.

No. 1045 G.—Surgeon W. Beatson, Officiating Medical Officer in charge of the Eripoorah Irregular Force, is appointed to the medical charge of the Meywar Political Agency, with effect from the date of assuming charge, *vice* Dr. Burt, retired.

The 23rd April 1878.

No. 1046 G.—The following promotions and appointment in the Berar Commission are made with effect from the date on which Mr. C. Hordern, Deputy Commissioner, 3rd grade, made over charge of his duties:—

Lieutenant-Colonel H. C. Menzies, Assistant Commissioner, 1st Class, to be Deputy Commissioner, 3rd Class, *vice* Mr. Hordern.

Major D. W. Laughton, Assistant Commissioner, 2nd Class, to be Assistant Commissioner, 1st Class.

Mr. H. S. Nicholletts, Assistant Commissioner, 3rd Class, to be Assistant Commissioner, 2nd Class.

Mr. R. D. Hare is confirmed in the grade of Assistant Commissioner, 3rd Class.

The 24th April 1878.

No. 1065 G.—Surgeon-Major G. S. Sutherland, M.D., Officiating as Officer in medical charge of the Rajputana Agency and Superintendent of Raj Dispensaries, is confirmed in those appointments, with effect from the 2nd October 1877, *vice* Surgeon-Major Moore.

The 25th April 1878.

No. 1069 G.—The services of the following officers are placed temporarily at the disposal of the Military Department, with effect from the date on which they may be relieved of their respective duties:—

Colonel J. Watson, C.B., V.C., Resident, 2nd Class, and Political Agent, Gwalior.
Captain A. H. S. Neill, Officiating 2nd Squadron Commander, 1st Regiment, Central India Horse.

The 26th April 1878.

No. 1085 G.—Captain F. H. Maitland, Officiating Political Agent, 3rd Class, and 2nd Assistant to the Agent to the Governor General in Central India, is posted as First Assistant to the Agent to the Governor General in Central India, with effect from the forenoon of the 1st April 1878, *vice* Captain Barr.

Captain E. A. Fraser, Political Assistant, 3rd Class, substantive *pro tempore*, and Officiating Assistant to the Resident and Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoity in Hyderabad, is posted as Second Assistant to the Agent to the Governor General in Central India, with effect from the date of assuming charge, *vice* Captain Maitland.

Captain W. Lech, Acting Assistant Political Superintendent, Sawant Wance, is appointed to officiate as Political Assistant, 3rd Class, and as Officiating Assistant to the Resident and Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoity in Hyderabad, with effect from the date of assuming charge, *vice* Captain Fraser.

No. 1086 G.—Lieutenant-Colonel W. Tweedie, Political Agent, 1st Class, is posted to Gwalior as Political Agent, with effect from the date of assuming charge, *vice* Colonel Watson.

No. 1087 G.—The services of Surgeon S. Brereton, in Medical charge of the Meywar Bheel Corps, are replaced at the disposal of the Military Department.

A. C. LYALL,
Secy. to the Govt. of India.

STAR OF INDIA.

NOTIFICATION.

Simla, the 26th April 1878.

No. 7.—Under the provisions of Section XXI of the Statutes, His Excellency the Grand Master is pleased to nominate A. C. Lyall, Esquire, C.S., to be Secretary of the Most Exalted Order of the Star of India.

By Command of His Excellency the Grand Master.

A. C. LYALL,
Secretary to the Most Exalted
Order of the Star of India.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Simla, the 26th April 1878.

No. 8.—His Excellency the Grand Master of the Order of the Indian Empire is pleased to appoint A. C. Lyall, Esquire, C.S., to be Secretary of the Order of the Indian Empire.

By Command of His Excellency the Grand Master.

A. C. LYALL,
Secretary to the Order of
the Indian Empire.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Simla, the 25th April 1878.

No. 88.—Ordered that the following be published for general information:—

Extract from Financial Despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 432, dated 20th December 1877.

Para. 5. * * * * *
I have decided that in no case shall the privilege of making a family allotment be permitted in future where the salary of the individual (mechanic, boiler-maker, &c.) exceeds Rs. 4,000 per annum.

The 26th April 1878.

No. 161.—Mr. O. R. Kiernander received charge of the office of Accountant General, Bengal, from Mr. D. M. Barbour, B.C.S., after noon, on the 15th April 1878.

MINT AND CURRENCY.

The 26th April 1878.

No. 162.—Captain R. S. Robinson, R.A., is appointed to officiate as Assay Master, and Surgeon F. P. Edis, M.B., F.R.C.S., is appointed to officiate as Deputy Assay Master, Calcutta Mint. These appointments take effect from the 13th March last.

No. 202.—The following Resolution is published for general information:—

Read Financial Notification No. 2466, dated 7th December 1877, calling in, with effect on and from 1st June 1878, all silver coins coined and issued by the authority of the Government of India before the 1st September 1835.

Read also—

A communication from the Consulting Engineer to the Government of India for Guaranteed Railways, to the Secretary in the Public Works Department, No. 792, dated 20th March 1878, submitting copy of a correspondence on the subject of the loss that will be entailed on the East Indian Railway Company, if all silver coins on the East Indian Railway Company, if all silver coins coined and issued before 1st September 1835, cease to be legal tender after 31st May 1878, with a request from that Company to be allowed a month's grace in which to account for such coin.

RESOLUTION.—In compliance with this request, the Governor General in Council is pleased to direct that the period during which silver coins

coined and issued under the authority of the Government of India, before 1st September 1835, shall continue to be legal tender to the Government, be extended in the case of the Guaranteed Railway Companies, to the 1st July 1878.

SEPARATE REVENUE—ASSESSED TAX.

The 26th April 1878.

No. 204.—In exercise of the power conferred by Section 1 of the Northern India License Act, 1878, the Governor General in Council is pleased to declare that the said Act shall come into force in the territories administered by the Lieutenant-Governor of the Punjab from the 1st of May 1878.

No. 205.—In exercise of the power conferred by Section 1 of the Northern India License Act, 1878, the Governor General in Council is pleased to declare that the said Act shall come into force in the territories administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh from the 1st of May 1878.

SEPARATE REVENUE—STAMPS.

The 26th April 1878.

No. 141.—In exercise of the power conferred by Section 16 of the General Stamp Act, 1869, the Governor General in Council is pleased to remit the duty payable under the said Act on a security bond executed by a Theogyee in British Burmah, for the due performance of the duties of his office.

No. 144.—In exercise of the power conferred by Section 35 of the Court Fees Act VII, 1870, the Governor General in Council is pleased to remit in the Gursarai Jagir, North-Western Provinces, all the fees mentioned in the first and second schedules of the said Act.

This notification will remain in force only during the lifetime of the present Jagirdar of Gursarai, Raja Kesho Dinkar Rao.

No. 170.—In exercise of the power conferred by Section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to reduce to anna one, the Court fee payable under the said Act for a petition to the Collector for relief under Section 13 of the Madras Trades License Act, 1878.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 23rd April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 359.—ARMY REMOUNT DEPARTMENT—

Colonel J. K. Couper, Bengal Staff Corps Superintendent and Agent for Army Clothing Bengal, to officiate as Director of Army Remount Operations, *vice* Lieutenant-General Sir S. J. Browne, K.C.S.I., C.B., V.C., appointed temporarily to the Divisional Staff of the army.

The 26th April 1878.

No. 360.—BRIGADE STAFF—

Colonel J. Watson, C.B. v.c. (Aide-de-Camp to the Queen), Bombay Staff Corps, to have the rank of Brigadier-General while employed on special service.

FIELD OPERATIONS.

No. 361.—In continuation of Government General Order

M. Battery, 1st Brigade, R. A.
F. ditto, 2nd ditto.
9th Bengal Cavalry.
1st Bombay Cavalry (Lancers).
2 Companies (Queen's Own), Madras Sappers and Miners.
2 Companies, Bombay Sappers and Miners.
13th (The Shekhawates) Regiment, Native Infantry.
31st (Punjab) Regiment Native Infantry.
2nd (Princes of Wales' Own) Goorkha Regiment (The Sirmoor Rifles).
25th Regiment, Madras Native Infantry.
9th ditto, Bombay ditto.
26th ditto, ditto ditto.

make the following appointments to the Force:—

Major-General J. Ross, C.B., H. M.'s British Service.

Brigadier-General J. Watson, C.B. v.c., Bombay Staff Corps.

Brigadier-General H. T. Macpherson, C.B., v.c., Bengal Staff Corps.

To be Aides-de-Camp.

Major G. F. Graham, Bengal Staff Corps, to Major-General Ross.

Captain A. H. S. Neill, Central India Horse, to Brigadier-General Watson.

Major J. D. Macpherson, 3rd Punjab Cavalry, to Brigadier-General Macpherson.

Assistant Quartermaster General.

Major F. J. S. Adam, Bombay Staff Corps.

Deputy Judge Advocate.

Captain M. Clementi, Bengal Staff Corps.

Brigade Majors.

For Cavalry.

Captain S. D. Barrow, 10th Bengal Lancers.

For Infantry.

Major R. M. Lloyd, Bombay Staff Corps.

Major J. G. Watts, Bombay Staff Corps.

Medical Department.

Deputy Surgeon-General T. B. Beatty, M.D., Bombay Medical Establishment.

Commissariat Department.

Major W. T. Keays, Assistant Commissary General, Bombay Commissariat Department.

Captain N. F. Parker, Deputy Assistant Commissary General, Bengal Commissariat Department.

Baggage Master.

Captain J. Becke, 21st Regiment, Bombay Native Infantry.

The above appointments will have effect from the dates on which the several officers named may take up the duties assigned to them.

APPOINTMENTS AND PROMOTIONS.

No. 362.—Under the provisions of the Royal Warrant of the 28th January 1878, the names of the undermentioned officers are placed on the list of Lieutenant-Colonels on the Indian Gradation List from the 1st October 1877:—

Major (Lieutenant-Colonel in Madras Staff Corps) N. Swanston,—in succession to Colonel E. C. Beale (since deceased), Bombay Infantry, promoted.

Major (Lieutenant-Colonel in Madras Staff Corps) T. H. Way,—in succession to Colonel A. C. Silver, Madras Infantry, promoted.

Major (Lieutenant-Colonel in Bombay Staff Corps) C. M. Ducat,—in succession to Colonel J. P. Coode, Madras Infantry, promoted.

Major (Lieutenant-Colonel in Bengal Staff Corps) W. W. Boddam,—in succession to Colonel E. D. Watson, Bengal Infantry, promoted.

Major (Lieutenant-Colonel in Bengal Staff Corps) E. A. C. Lambert,—in succession to Colonel J. W. Schneider, C.B., Bombay Infantry, promoted.

Major (Lieutenant-Colonel in Bombay Staff Corps) A. Uttersen,—in succession to Colonel D. Hamilton, Madras Infantry, promoted.

Major (Lieutenant-Colonel in Bombay Staff Corps) H. R. M. Van Heythuysen,—in succession to Colonel J. S. Gell, Bombay Infantry, promoted.

Major (Lieutenant-Colonel in Bombay Staff Corps) C. F. Boulton,—in succession to Colonel D. Brown, Madras Infantry, promoted.

No. 363.—Under the provisions of the Royal Warrant of the 28th January 1878, the following promotions and alteration of rank are made, subject to Her Majesty's approval, from the 1st October 1877:—

Brevet.

RANK, NAMES AND CORPS.	To what rank promoted.	From what date	In succession to
Major Thomas Chadwick Graham, Bengal Cavalry.	Lieut.-Colonel	1st October 1877.	Colonel G. Caulfeild, Bengal Infantry, promoted to Major-General.
Captain Henry Altenborow Yates, Madras Cavalry.	Major	1st October 1877.	Colonel F. F. Warden, Madras Infantry, promoted to Major-General.
Major John Lewis Loch, Bengal Cavalry	Lieut.-Colonel	1st October 1877.	Colonel D. S. Dodgson, C.B., Bengal Infantry, promoted to Major-General.
Captain Francis Monro Newbery, Bengal General List, Infantry.	Major	1st October 1877.	Colonel E. C. Beale (since deceased), Bombay Infantry, promoted to Major-General.
Captain William Douglas Brodie Ketchen, Madras Cavalry.	Major	1st October 1877.	
Captain Edward George Godolphin Hastings, Bengal General List, Cavalry.	Major	1st October 1877.	
Major George Stanley Hooper, Madras Cavalry	Lieut.-Colonel	1st October 1877.	Colonel W. H. Freese, Madras Infantry, promoted to Major-General.
Captain Harvey Young Murray, Bengal Cavalry.	Major	1st October 1877.	Colonel A. C. Silver, Madras Infantry, promoted to Major-General.
Captain Robert Melvill Jennings, Bengal General List, Cavalry.	Major	1st October 1877.	Colonel J. P. Coode, Madras Infantry, promoted to Major-General.
Captain Adam Wilson Graham, Bengal General List, Infantry.	Major	1st October 1877.	Colonel E. D. Watson, Bengal Infantry, promoted to Major-General.
Captain George Thomas Halliday, Bengal Cavalry.	Major	1st October 1877.	Colonel J. W. Schneider, C.B., Bombay Infantry, promoted to Major-General.
Captain William Henry Beckett, Bengal General List, Infantry.	Major	1st October 1877.	Colonel D. Hamilton, Madras Infantry, promoted to Major-General.
Captain Thomas James Quin, Bengal General List, Infantry.	Major	1st October 1877.	Colonel J. S. Gell, Bombay Infantry, promoted to Major-General.
Captain Neville Fraser Parker, Bengal General List, Infantry.	Major	1st October 1877.	Colonel D. Brown, Madras Infantry, promoted to Major-General.
Captain Charles Nesbit Hodgson, Bengal General List, Infantry.	Major	1st October 1877.	

Alteration of rank.

Corps.	Rank and Name.	To rank from	In whose room.
Bengal Cavalry	Lieut.-Col. Cunliffe Martin	1st October 1877	Colonel D. S. Dodgson, C.B., Bengal Infantry, promoted to Major-General.

No. 364.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Robert Fulton, 1st Battalion, 2nd Foot, Officiating Wing Officer, 33rd (The Allahabad) Regiment of Native Infantry,—22nd January 1877.

Lieutenant Frederick Deffield Welchman, 48th Foot, Wing Officer, 1st Infantry, Hyderabad Contingent,—16th February 1877.

No. 365.—COLONEL'S ALLOWANCE—

The undermentioned officer of the Bengal Staff Corps having completed twelve years' service in the rank of Lieutenant-Colonel, is admitted to the Colonel's allowance, with effect from the date specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5:—

Lieutenant-Colonel (Brevet Colonel) Charles Curtis Drury,—14th April 1878.

No. 366.—EXCHANGES—

Captain Ollyett Woodhouse Braine, Bengal Staff Corps, and Captain Frederick Pratt Worthy, Bombay Staff Corps, are permitted to exchange,

subject to the approval of the Right Hon'ble the Secretary of State for India.

No. 367.—MEDICAL DEPARTMENT—

The undermentioned officers having completed twelve years' service, are promoted to the rank of Surgeon-Major from the date specified, under the provisions of the Royal Warrant of the 10th May 1873, subject to Her Majesty's approval:—

Surgeon Griffith Griffith.

Lewis Cameron, M.D.
Daniel O'Connell Raye, M.D.
William Pleace Warburton, M.B.
Edward Alfred Birch.
Denis Francis Keegan, M.D.
William Walker Galloway, M.B.
Lewis Edward Eades.
Stephen Coul Mackenzie, M.D.

31st March 1878.

No. 368.—BRIGADE STAFF—

Captain A. Fitzgerald, General List, Infantry, Wing Commander, 26th (Punjab) Regiment of Native Infantry, to be a Brigade Major on the establishment, vice Lieutenant-Colonel H. Maxwell, whose tour of staff service has expired.

No. 369.—ARMY CLOTHING DEPARTMENT—

Colonel B. Walton, C.I.E., Bengal Staff Corps (Honorary Aide-de-Camp to the Governor General), Military Store-keeper, Calcutta, to officiate as Superintendent and Agent for Army Clothing, Bengal, *vice* Colonel J. K. Couper, appointed to officiate as Director of Army Remount Operations.

No. 370.—PUNJAB FRONTIER FORCE—*2nd Punjab Cavalry.*

Major R. C. R. Clifford, Squadron Commander, and Officiating 2nd in Command, 4th Punjab Cavalry, to officiate as 2nd in Command, *vice* Major F. Lance on furlough.

Captain L. T. Bishop, Squadron Officer, who has vacated the appointment of Adjutant, on promotion, to officiate as Adjutant, there being no qualified Subaltern available in the regiment.

4th Punjab Cavalry.

Captain T. Shepherd, Squadron Commander, to officiate as 2nd in Command during the period Major T. O. Underwood may officiate as Commandant, with effect from the 2nd March 1878.

No. 4 (Hazara) Mountain Battery.

Lieutenant C. C. Lindsay, 1st Subaltern, to officiate as Commandant, *vice* Captain E. J. de Lautour, proceeding on furlough.

No. 5 Garrison Battery.

Lieutenant T. T. Vaughan, Royal Artillery, to officiate as Commandant, *vice* Captain H. R. L. Morgan proceeding on furlough.

4th Punjab Infantry.

Lieutenant O. C. Radford, Officiating Wing Officer, 3rd Sikh Infantry, to be Wing Officer and Quartermaster, *vice* Lieutenant E. B. Nixon appointed to the Punjab Police.

BARRACK AND HOSPITAL SUPPLIES.

No. 371.—After the words "Quartermasters' stores," in note 2 of G. G. O. No. 1015 of 1877, add, *school rooms, Sergeants' messes, and all auxiliary buildings with fire-places.*

FURLOUGH AND LEAVE.

No. 372.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant Colonel (Brevet Colonel) Sidney Chalmers, Bengal Infantry, Deputy Assistant Commissary General, 1st class,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant-Colonel Henry Fowler Newmarch, Bengal Staff Corps, Deputy Commissioner, 1st class, Central Provinces,—medical certificate, for nine months, under Rule XIV, Clause I of the Regulations of 1868.

Surgeon-Major Richard Theophilus Abbott, M.D., Sanitary Commissioner, Inspector General of Jails and Dispensaries and Superintendent of Vaccination, Hyderabad Assigned Districts,—for two years,—one year on private affairs under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, Clause 2 of the Regulations of 1868.

Captain Conway James, Royal Engineers, Executive Engineer, 4th grade, temporary 3rd grade, Public Works Department,—private affairs, for 18 months, under Rule IX of the Regulations of 1868.

Captain Frederick Firebrace, Royal Engineers, Manager, Rajputana State Railway,—for 20 months,—297 days on private affairs, under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, Clause 2 of the Regulations of 1868.

Lieutenant Peter Robert Bairnsfather, Bengal Staff Corps, Squadron Officer, 14th Bengal Lancers,—medical certificate, for one year, under the Regulations of 1875 (see ruling, Rule VI, G. G. O. No. 1110 of 1876).

No. 373.—Surgeon-Major Hugh Griffith, Madras Medical Establishment, is allowed to proceed to Europe on medical certificate, under the Regulations of 1868, with the necessary subsidiary leave, in anticipation of the furlough which will be granted to him by the Government of his own Presidency.

No. 374.—The following extracts from Lists Nos. 11 and 12, dated the 15th and 22nd March 1878, respectively, received from the India Office, are published for general information:—

Permitted to return to duty.

Major A. H. Prinsep, late 4th European Light Cavalry.

Granted extensions of leave.

Surgeon-Major W. Duncan, M.S.,—5 months, private affairs.

Sub-Conductor T. Radford, Commissariat Department,—6 months, medical certificate.

Colonel H. Drummond, R.E.,—6 months, private affairs.

Captain W. Shepherd, R.E.,—6 months and 8 days, private affairs.

Captain J. M. Tulloch, General List, Infantry,—6 months, medical certificate.

No. 375.—REPORTS OF ARRIVAL—

Surgeon-Major S. B. Partridge, Professor of Surgery, Medical College, and *ex-officio* First Surgeon to the College Hospital, Consulting Surgeon, Howrah General Hospital,—Bombay, 3rd April 1878.

Surgeon-Major E. A. Fitzgerald,—Bombay, 3rd April 1878.

Major A. H. Prinsep, late 4th European Light Cavalry, Squadron Commander, 11th (Prince of Wales' Own) Bengal Lancers,—Bombay, 10th April 1878.

Captain E. N. D. LaPouche, General List, Infantry, 2nd grade, Assistant Commissioner, Sibsagar, Assam,—Fort William, 13th April 1878.

No. 376.—REPORTS OF DEPARTURE—

Lieutenant-Colonel A. R. McMahon, Madras Staff Corps, Madras G. O. No. 18 of 1878,—5th April 1878, from Calcutta.

Major D. J. Welsh, Royal Artillery, G. G. O. No. 193 of 1878,—Mira, 2nd April 1878, from Calcutta.

Major J. C. C. Daunt, v.c., Bengal Staff Corps, G. G. O. No. 170 of 1878,—Mira, 2nd April 1878, from Calcutta.

Major R. C. Money, Bengal Staff Corps, G.G.O. No. 134 of 1878,—Pekin, 5th April 1878, from Calcutta.

Surgeon-Major J. J. Durant, G.G.O. No. 320 of 1878,—Pekin, 5th April 1878, from Calcutta.

Captain C. H. Stoddart, Bengal Staff Corps, G. G. O. No. 112 of 1878,—City of Canterbury, 7th April 1878, from Calcutta.

Surgeon D. O'C. Raye, M.D., G.G.O. No. 296 of 1878,—Pekin, 5th April 1878, from Calcutta.

Lieutenant A. M'L. Mills, Bengal Staff Corps, G.G.O. No. 146 of 1878,—Hydaspes, 22nd February 1878, from Calcutta.

No. 377.—REGULATIONS—

All Warrant officers under the furlough rules of 1868 will reckon as serving for pension in the proportion laid down in G.G.O. No. 888 of 1872, the furlough and leave in India they have enjoyed since entering departmental employment, whether the same was taken in the non-commissioned or warrant grade.

2. Warrant officers under the rules previous to those of 1868 will, as heretofore, reckon all leave in India as service, and all leave out of India as against service, whether the leave was taken in the non-commissioned or warrant grade.

3. Non-commissioned officers on the unattached list, who do not attain to the warrant grade, and who have elected Indian pension rules, will not reckon as service for pension leave taken by them out of India whilst enlisted British soldiers, and those who elected British pension rules on volunteering for general service, will do so.

HONORS AND REWARDS.**No. 378.—ORDER OF MERIT—**

Subadar Mowladad, of the 20th (Punjab) Regiment of Native Infantry, is admitted to the 1st class of the Order of Merit, and Havildar Dharum Sing, of the 14th Regiment of Native Infantry, to the 3rd class of the Order, in consideration of their conspicuous gallantry in action with the Jowakis in the Bori valley, the former on the 5th and 7th December 1877, and the latter on the 6th December 1877.

PENSIONS.

No. 379.—First Class Hospital Assistant Lutchmun Singh (1st), lately attached to the Lunatic Asylum at Lucknow, is granted a pension of Rs. 20 per month, from the date of his discharge, payable in the North-Western Provinces Circle.

No. 380.—First Class Hospital Assistant Shew Dutt Joshee, lately attached to the Mussoorie Dispensary, is granted a pension of Rs. 18-12-0 per mensem, from the date of his discharge, payable in the North-Western Provinces Circle.

No. 381.—The undermentioned heirs are admitted to the Native Family Pension Establishment:—

Names.	Rank, name and Corps of deceased.	Date of admission.	Period and amount of pension monthly.	Circle of payment.
Dewa (widow)	Nihal Singh, Havildar, 20th Regiment Punjab Infantry.	5th Decr. 1877.	For life. Rs. A. P. 4 8 0	Punjab.
Soondura (widow).	Kurm Singh, Sepoy, 20th Regiment Punjab Infantry.	Ditto ..	2 12 0	Ditto.

No. 382.—The Order of Merit pay (Rs. 7-1-9 per mensem) of the late Jemadar Himmud Khan, of the 4th Cavalry, Hyderabad Contingent, will be paid to his widow Beejan Beebe for a period of three years, with effect from the 24th July 1877, payable with the 4th Cavalry, Hyderabad Contingent.

TRANSFER OF OFFICERS.

No. 383.—The services of Major R. D. Osborn, Bengal Staff Corps, are placed temporarily at the disposal of the Government of Bengal.

No. 384.—The services of Surgeon S. Brereton, Medical Officer, Meywar Bheel Corps, are placed at the disposal of His Excellency the Commander-in-Chief as a temporary arrangement.

No. 385.—The services of Captain W. B. Butlin and Lieutenants H. R. L. Holmes and R. Johnston, 2nd Battalion, 22nd Foot, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 386.—The services of Apothecary J. V. Duckworth, Madras Medical Establishment, are placed at the disposal of the Home Department.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 26th April 1878.

DISMISSALS AND REMOVALS.

No. 18.—Mr. William Ames Patterson, 3rd class officer in Her Majesty's Indian Marine, attached to the I. G. S. *Tenasserim*, having been absent without leave for a period of 21 days, is dismissed the service from the 10th March 1878.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd April 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned Commissioned Officer, on the date specified, was received in the Military Department from 30th March to 18th April 1878 :—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Bengal Staff Corps	Captain W. G. Maitland	2nd April 1878.	Shillong.		

Statement of Deposits on account of Estates from 30th March to 18th April 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
British Military Service.					Rs. A. P.		
John Francis Hewson (a).	Lieutenant	Royal Engineers.	26th July 1877.	Intestate	39 6 0	...	18th June 1878.

(a).—Next-of-kin.—Father—Reverend F. Hewson, The Rectory, Dungannon, Wicklow, Ireland.

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 23rd April 1878.

No. 168.—Major W. B. Holmes, R.E., Executive Engineer, 1st grade, Military Works Branch, is promoted temporarily to Superintending Engineer, 3rd grade, with effect from 24th February 1878.

No. 169.—Mr. G. Innes is appointed to the Public Works Department as a temporary Assistant Examiner, 3rd grade, on probation, and posted to the Office of the Examiner of Telegraph Accounts.

No. 170.—The following promotions are ordered in the Superior Accounts Establishment of the Public Works Department :—

Messrs. H. C. Barnes, Assistant Examiner, 2nd grade, and W. B. Gray, Assistant Examiner, 3rd grade, (temporary rank), are permanently appointed in their respective grades.

Mr. J. Douglas, Assistant Examiner, 1st grade, (Deputy Examiner temporary rank), is promoted to Deputy Examiner.

Mr. S. M. Johnson (temporary Deputy Examiner), Assistant Examiner, 2nd grade, is promoted to Assistant Examiner, 1st grade.

Mr. W. H. Marten (temporary Deputy Examiner), Assistant Examiner, 3rd grade, is promoted to Assistant Examiner, 2nd grade.

No. 171.—Mr. J. L. Parker, Superintending Engineer, 2nd grade, Bengal Irrigation Branch, is transferred to the Pension Establishment, with effect from 26th September 1877.

The 24th April 1878.

No. 172.—Mr. A. S. Knolles, Assistant Engineer, 3rd grade, Western System of State Railways, having passed the prescribed examination is promoted to Assistant Engineer, 2nd grade, with effect from 9th March 1878.

No. 173.—Three months' privilege leave has been granted to Mr. A. Grant, Director of State Railways, with effect from 26th March 1878.

No. 174.—The services of Lieutenant H. Pilkington, R.E., having been placed by the Bombay Government in the Military Department at the disposal of the Government of India in the Public Works Department, that officer is appointed an Assistant Engineer, 1st grade, and his services are placed temporarily at the disposal of the Bombay Government for employment as a temporary Deputy Consulting Engineer for Railways.

No. 175.—Mr. G. Burnell, Sub-Engineer, 2nd grade, is transferred from British Burmah, Railway Branch, to the Central System of State Railways.

The 25th April 1878.

No. 176.—The services of Mr. W. S. Haig, Assistant Engineer, 2nd grade, Western System of State Railways, temporarily placed at the disposal of the Government of Bombay, are placed temporarily at the disposal of the Government of Madras.

No. 177.—The transfer to the Military Department of the services of Captain W. Willcocks (unattached), Executive Engineer, 2nd grade, North-Western Provinces and Oudh, Irrigation Branch (Public Works Department Notification No. 20 of 15th January 1878), will have effect from 6th April 1878.

No. 180.—Colonel F. W. Peile, R.E., Director of State Railways, Western System, is, on return from furlough, granted subsidiary leave from the 13th to the 19th March 1878, inclusive.

The 26th April 1878.

No. 181.—Lieutenant M. Laugharne, R.E., Assistant Engineer, 1st grade, Military Works Branch, is granted three months' special leave in India, under the provisions of Military Department Notification No. 249 of 1873, with effect from 1st May 1878.

No. 182.—Mr. J. H. P. Forsyth, Assistant Engineer, 2nd grade, Hyderabad, is transferred to the North-Western Provinces for employment on Provincial Railways.

No. 183.—Mr. W. McKoy, Overseer, 1st grade, Military Works Branch, is transferred to the Central System of State Railways.

No. 184.—Mr. M. Gregory, Sub-Engineer, 3rd grade, Rangoon and Irrawaddy Valley State Rail-

way, is transferred to the Central System of State Railways.

No. 185.—Babu Labdha Rama Sahni, Engineer Apprentice, Western System of State Railways, is promoted to Assistant Engineer, 3rd grade.

No. 186.—Mr. N. M. Carnell is appointed to the Public Works Department as an Accountant, 3rd grade, on probation, and posted to the Rajputana State Railway.

No. 187.—Mr. E. J. Martin, Engineer-in-Chief, Rangoon and Irrawaddy Valley State Railway, is appointed *ex-officio* Manager of the open line in addition to his other duties.

No. 188.—*Erratum.*—In Public Works Department Notification No. 530, dated 19th December 1877, promoting Mr. H. C. Granville to the rank of Assistant Engineer, 3rd grade, for "6th October 1877," read 1st June 1877.

TELEGRAPH.

The 25th April 1878.

No. 178.—Mr. W. Williamson, Assistant Superintendent, 1st grade, will officiate as Superintendent, 3rd grade, during the absence of Mr. R. F. Dallas on privilege leave, or until further orders.

No. 179.—Mr. W. R. Brooke, Superintendent, 1st grade, is appointed to officiate as Director of Construction during the absence on privilege leave of Major Mallock, R.E., or until further orders, with effect from 14th April 1878.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

Nº 18.} SIMLA, SATURDAY, MAY 4, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 18.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 29th April 1878.

No. 16.—Mr. W. F. Agnew assumed charge of his office of Reporter for the Indian Law Reports in the High Court, Calcutta, in the forenoon of the 23rd March 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Simla, the 30th April 1878.

No. 832.—During the absence of the Governor General in Council from Calcutta, the Officiating Secretary to the Government of India in the Military Department, Captain A. C. W. Crookshank, will have charge of that portion of the Home Department which is left at the Presidency.

ESTABLISHMENTS.

The 27th April 1878.

No. 470.—The services of Mr. A. Manson, of the Bengal Civil Service, are replaced at the disposal of the Government of Bengal.

The 29th April 1878.

No. 476.—Mr. W. Wavell is permitted to resign Her Majesty's Bengal Civil Service.

The 30th April 1878.

No. 481.—The services of Mr. J. O'Kinealy, of the Bengal Civil Service, are replaced at the disposal of the Government of Bengal with effect from the 23rd instant.

The 2nd May 1878.

No. 489.—The appointment of Colonel G. Pomeroy Colley, C.B., to be Private Secretary to His Excellency the Viceroy and Governor General, announced in Home Department Notification No. 428, dated the 18th ultimo, will take effect from the 13th idem.

The 3rd May 1878.

No. 493.—The Hon'ble G. G. Morris, a Judge of the High Court of Judicature at Fort William in Bengal, reported his departure from Bombay per Steamer *Sumatra* on the 15th ultimo.

SANITARY.

The 3rd May 1878.

No. 104.—Appointment.—Surgeon-Major C. T. Eves, in medical charge of 6th Infantry, Hyderabad Contingent, to officiate as Sanitary Commissioner, Inspector-General of Dispensaries, and Superintendent of Vaccination in the Hyderabad Assigned Districts, during the absence on furlough of Surgeon-Major R. T. Abbott, or until further orders.

MUNICIPALITIES.

The 1st May 1878.

No. 73.—In exercise of the power conferred by Section 5, Act XIV, 1874 (Scheduled Districts Act), the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to extend Act V of 1876 B. C. (The Bengal Municipal Consolidation Act, 1876) to all the districts comprised in the Chief Commissionership of Assam.

JUDICIAL.

The 1st May 1878.

No. 580.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), the Chief Commissioner of Assam is pleased, with the previous sanction of the Governor General in Council, to extend Act VI (B.C.) of 1870 (the Bengal Chowkidari Act) and Act I (B.C.) of 1871 (an Act to amend the Village Chowkidari Act of 1870) to the district of Goalpara, and to direct that the powers conferred on the Lieutenant-Governor of Bengal by Sections 58 and 65 of the said Act VI (B.C.) of 1870, and Section 6 of the said Act I (B.C.) of 1871, shall be exercised by himself.

PORT BLAIR.

The 2nd May 1878.

No. 127.—Appointment.—Mr. O. H. Brookes, Officiating 3rd Assistant Superintendent at Port Blair and the Nicobars, to officiate as Assistant District Superintendent of Police, in addition to his other duties, during the absence on leave of Sirdar Baghail Singh, or until further orders.

EDUCATION.

The 2nd May 1878.

No. 114.—Appointment.—Mr. M. H. Ferrars, B.A., Assistant Conservator of Forests and Officiating Inspector of Schools, British Burma, to officiate as Director of Public Instruction during the absence of Mr. P. Hordern, or until further orders:

Mr. L. A. Goss, Junior Inspector of Schools, to officiate as Senior Inspector of Schools, during the absence of Mr. A. H. Unwin, or until further orders.

ECCLESIASTICAL.

The 1st May 1878.

No. 160.—The Venerable J. Baly, Archdeacon of Calcutta, reported his departure from Bombay per Steamer *Zambesi*, on the afternoon of the 1st ultimo.

The 2nd May 1878.

No. 162.—The Reverend G. G. Gillan, M.A., received charge of the Senior Chaplaincy of the Church of Scotland on the Bengal Establishment on the afternoon of the 19th ultimo.

No. 164.—The Reverend James Williamson, M.A., Officiating Senior Chaplain of the Church of Scotland on the Bengal Establishment, availed himself on the 20th ultimo of the furlough granted to him in Home Department Notification, dated the 27th March last, No. 131.

No. 165.—The services of the Reverend B. Hammond, M.A., a Junior Chaplain on the Bengal Ecclesiastical Establishment, are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the 20th ultimo.

C. BERNARD,

Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Simla, the 3rd May 1878.

No. 880P.—The following extract from the *London Gazette*, dated 26th February 1878, is published for information:—

Foreign Office, February 25, 1878.

The Earl of Derby, Her Majesty's Principal Secretary of State for Foreign Affairs, has received the following despatch from Her Majesty's Ambassador at Constantinople, dated the 10th of February:—

*Constantinople,**February 10, 1878.*

MY LORD,

I HAVE the honor to enclose copies of the Official Notification by the Porte of the raising of the blockade of the Russian ports in the Black Sea during the armistice.

I have, &c.,

(Signed) A. H. LAYARD.

Sublime Porte.

NOTIFICATION OFFICIELLE.

A la suite de l'armistice conclu entre le Gouvernement Impérial et le Gouvernement de S. M. l'Empereur de Russie, les hostilités ayant été suspendues tant sur terre que sur mer, un Iradé Impérial ordonne la cessation, pendant toute la durée du susdit armistice, du blocus maritime des côtes Russes de la Mer Noire, qui avait été décrété par la Notification Officielle en date du 3 Mai 1877.

The 2nd May 1878.

No. 1152G.—Erratum.—In Notification of this Department, No. 1087G., dated 26th April 1878, replacing Surgeon S. Brereton's services at the disposal of the Military Department, insert "*temporarily*" after the word "*replaced*."

No. 1154G.—With reference to Home Department Notification No. 402, dated 16th April 1878, Mr. G. H. Damant, c.s., Deputy Commissioner, 4th grade, in Assam, to be Political Officer in charge of the Naga Hills, *vice* Mr. P. T. Carnegie, deceased.

The 3rd May 1878.

No. 1176G.—The following extract from the *London Gazette*, dated Tuesday, the 26th of March 1878, is published for general information:—

Foreign Office, March 25, 1878.

The Earl of Derby, Her Majesty's Principal Secretary of State for Foreign Affairs, has received from Her Majesty's Consul at Galatz the following translation of a Notice issued by the Captain of the Port, notifying the re-opening of the navigation of the Danube:—

(Translation.)

The Captain of the Port, Galatz, Roumania.

NOTICE.

In conformity with an Order of the Minister for Foreign Affairs, No. 2476, received this day, the Captain of the Port informs persons interested in shipping that, in consequence of the cessation of hostilities and of the conclusion of peace, the navigation of the Danube is free, as under ordinary circumstances, at the same time he brings to the notice of shipowners that, as torpedoes have not been removed from certain localities, navigation will be at their own risk and peril.

The Minister has taken measures for the early removal of these torpedoes.

No. 1177G.—Mr. H. M. Durand, c.s., Officiating Political Agent, 3rd Class, and Officiating Assistant Secretary to the Government of India in the Foreign Department, has passed the examination in International Law and Aitchison's Treaties prescribed for officers employed in the Political Department.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Simla, the 2nd May 1878.

No. 233.—The Notification of 15th December 1871, No. 3099, published in page 966 of Part I of the *Gazette of India*, dated the 16th idem, is hereby cancelled.

En conséquence, le Gouvernement Ottoman déclare et notifie que toutes les mesures relatives au blocus, portées à la connaissance des intéressés par la Notification susmentionnée, sont suspendues à partir d'aujourd'hui et qu'aucun empêchement ne sera mis à la navigation par navires portant pavillon Ottoman, Russe ou neutre, entre les ports de l'Empire Ottoman et les ports Russes, ou les ports occupés actuellement par les armées Russes.

Sublime Porte, le 4 Février 1878.

No. 881P.—With reference to Notification of this Department, No. 300P., dated 1st February 1878, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. J. G. A. Vintzens as Consul for Germany at Moulmein.

No. 883P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Francisco Muraglia to be in charge of the office of the Consul for Italy at Bombay during the absence of Monsieur Le Chevalier Charles Grondona.

GENERAL.

The 30th April 1878.

No. 1118G.—The following extract from Regimental orders issued by the Commandant, Bhopal Battalion, dated 25th March 1878, consequent on the departure on furlough of Captain C. Ransford, is confirmed:—

Captain G. R. Peart, 2nd in Command, to officiate as Adjutant in addition to his own duties until further orders.

No. 1119G.—Mr. R. D. Hare, Officiating Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, has passed the prescribed examination in the Mahratta language by the Higher Standard.

No. 1120G.—Surgeon T. French Mullen, M.D., Agency Surgeon, Ulwar, is appointed to the charge of the current duties of the office of Political Agent, Ulwar, in addition to his other duties, with effect from the date of assuming charge, *vice* Major Law, on leave.

The 1st May 1878.

No. 1131G.—The following extract from Regimental Orders issued by the Officer Commanding the Meywar Bheel Corps, dated 20th March 1878, is confirmed, pending the arrival of Major Boileau:—

Captain A. Conolly, Officiating 2nd in Command and Officiating 2nd Assistant Political Agent, Meywar, to officiate as Commandant, Meywar Bheel Corps, and Political Superintendent Hill Tracts, Meywar, *vice* Colonel Gordon.

Lieutenant F. M. Rundall, Officiating Adjutant and Officiating Wing Officer, Meywar Bheel Corps, to officiate as 2nd in Command and 2nd Assistant Political Agent, Meywar, in addition to his other duties, *vice* Captain Conolly.

ACCOUNTS.

The 3rd May 1878.

No. 336.—Bills drawn upon India by the Secretary of State, 1878-79:—

	Amount.		Average rate.	Loss compared with outturn at an exchange of 2s. the rupee.
	£	Rs.	s. d.	Rs.
Estimated for the whole year.	17,000,000	20,00,00,000	1 8 4	3,00,00,000
In the month of April 1878.	1,722,958	2,00,00,000	1 8 67	27,70,420
Remains to make estimate good.	15,277,042	18,00,00,000	1 8 36	2,72,29,580

Estimated expenditure in excess of the cost at 2s. the rupee in raising £1,722,958 @ 1s. 8 4d.	Rs. 30,40,514
Actual expenditure in excess of the cost at 2s. the rupee in raising £1,722,958 @ 1s. 8 67d.	27,70,420
Expenditure less than estimate	Rs. 2,70,094

MINT AND CURRENCY.

The 3rd May 1878.

No. 329.—Silver received and coined in the Mints at Calcutta and Bombay during the calendar year 1878:—

	Bullion or Coin received from the Paper Currency Department and (petty amounts) from Government Officers.	Coined and examined.
	Rs.	Rs.
In the month of March 1878—		
Calcutta	50,89,755	44,77,544
Bombay	68,04,394	73,98,073
TOTAL	1,18,94,149	1,17,75,616
First three months—		
Calcutta	1,55,45,923	1,71,46,320
Bombay	2,60,55,595	2,78,02,915
TOTAL	4,16,01,518	4,50,49,235

Imports and Exports of Gold and Silver during the calendar year 1878.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of March	11,12,863	5,250	11,07,613	1,22,76,597	9,65,080	1,13,11,517	1,33,89,460	9,70,330	1,24,19,130
First three months	33,08,517	2,63,350	30,45,167	2,53,58,354	23,94,289	2,29,64,065	2,86,66,871	26,57,639	2,60,09,232

SEPARATE REVENUE—OPIUM.

The 3rd May 1878.

No. 332.—Opium Revenue to date compared with the Estimate for the year 1878-79:—

PRESIDENCY.	LATEST MONTH.			TWO SALES OF BENGAL OPIUM AND ONE MONTH'S PASS DUTY ON OPIUM EXPORTED FROM BOMBAY.		
	Estimate.	Actual.	Better than Estimate.	Estimate.	Actual.	Better than Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	52,29,000	55,87,875	3,38,875	1,04,58,000	1,10,50,050	5,92,050
Bombay	13,51,243	18,65,500	5,14,257	13,51,243	18,65,500	5,14,257
TOTAL	65,80,243	74,33,375	8,53,132	1,18,09,243	1,29,15,550	11,06,307

R. B. CHAPMAN;
Secy. to the Govt. of India.

LEAVE, LEAVE ALLOWANCES, &c.

The 3rd May 1878.

No. 330.—The Governor General in Council directs the publication of the following Addendum to the Codes of the Financial Department:—

CIVIL LEAVE CODE.

Chapter VI (page 126).

Add the following as Section 24A:—

Section 24A.—The subsidiary leave granted under Section 24 (a) in preparation for furlough under Section 12 or 14, to an officer who eventually fails to obtain the medical certificate required by Section 38, Rule 3 or 5, ends on the day before he resumes his office, and may be extended by the Local Government for such a period as is absolutely necessary to enable the officer conveniently to rejoin his office.

MILITARY DEPARTMENT.

Simla, the 27th April 1878.

APPOINTMENTS AND PROMOTIONS.

No. 387.—NATIVE ARMY—

10th Bengal Lancers.

Ressaidar and Woodie-Major Easur Singh to be Ressaidar; Jemadar Madut Alli to be Ressaidar; Kote Duffadar Jewan Singh to be Jemadar; Kote Duffadar Khan Bahadur Khan to be Jemadar (Super-numerary).—19th April 1878.

The 29th April 1878.

No. 388.—ADJUTANT GENERAL'S DEPARTMENT—

Major J. Goldie, 6th Dragoon Guards, to be Assistant Adjutant General, vice Lieutenant-Colonel D. S. Warren, 1st Battalion, 14th Foot, who vacates on promotion.

The 2nd May 1878.

FIELD OPERATIONS.

No. 389.—In exercise of the powers conferred by Act V of 1869, Articles 73, 79 and 96, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to declare that when any persons subject to the Indian Articles of War are serving out of India and are not under the orders of the Governor General in Council, the Governor of Madras in Council, or the Governor of Bombay in Council, the Officers under whom such persons are serving, having power to appoint General or District Courts Martial for the trial of offences committed by any of the officers or soldiers in the service of Her Majesty, are hereby authorized to appoint General and District Courts Martial (as the case may be), for the trial of any offence committed by any person subject to the Indian Articles of War who may be, or may come, within their respective commands; and to appoint at their discretion European instead of Native officers to compose such Courts Martial; and to confirm, mitigate, remit, commute or annul, in accordance with the said Articles, the sentences of such Courts Martial.

The 3rd May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 390.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Harold Arthur Deane, 54th Foot, Officiating Squadron Officer, 4th Punjab Cavalry, Punjab Frontier Force,—1st February 1877.

No. 391.—The undermentioned officer of the Staff Corps having completed five years' service as substantive Lieutenant-Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel Richard D'Oyly Compton Bracken, Bengal Staff Corps,—26th April 1878.

No. 392.—MEDICAL DEPARTMENT—

Surgeon-Major J. A. Hanbury, M.B., Army Medical Department, to officiate with temporary rank as Deputy Surgeon-General, British Medical Service, Meerut Circle, with effect from the date on which he assumed charge of the duties of the appointment, vice Deputy Surgeon-General E. B. Tuson, whose Indian tour of service has expired.

No. 393.—Her Majesty has been pleased to appoint the undermentioned gentlemen to be Surgeons in Her Majesty's Indian Military Forces in the Presidency of Bengal. They are accordingly admitted into the service:

Surgeon-E. S. Brander and Surgeon F. C. Chatterjee,—arrived at Fort William, 13th April 1878.

No. 394.—PERSONAL STAFF—

The appointments on the Personal Staff of H's Excellency the Viceroy and Governor General, notified in G. G. O. No. 350 of 1878, will have effect from the 13th April 1878.

No. 395.—ORDNANCE COMMISSARIAT DEPARTMENT—

Captain J. A. S. Colquhoun, Royal Artillery, Commissary of Ordnance, 2nd class, to officiate as Commissary of Ordnance, 1st class, vice Major F. V. Eyre, on leave.

Captain R. Bazett, Royal Artillery, Commissary of Ordnance, 3rd class, to officiate as Commissary of Ordnance, 2nd class, vice Captain Colquhoun.

Captain F. Galloway, Royal Artillery, to officiate as Commissary of Ordnance, 3rd class, vice Captain Bazett.

No. 396.—ORDNANCE MANUFACTURING ESTABLISHMENTS—

Major P. FitzG. Galtway, Royal Artillery, to officiate as Superintendent, Gun Carriage Factory at Fatehgarh, vice Captain H. M. Mackenzie, proceeding on furlough.

This cancels G. G. O. No. 289 of 1878.

No. 397.—Lieutenant-Colonel Sir W. Hamilton, Baronet, Royal Artillery, to officiate as Superintendent, Foundry and Shell Factory at Cossipore, vice Lieutenant-Colonel T. Nicholl.

No. 398.—HYDERABAD CONTINGENT—

No. 4 Field Battery.

Lieutenant A. P. Penton, Royal Artillery, to be Officiating Subaltern, vice Lieutenant S. G. H. Selfe, proceeding on furlough.

No. 399.—NATIVE ARMY—

9th Bengal Cavalry.

Ressaidar and Woodie-Major Hookum Singh to be Ressaidar, vice Man Singh, "Sirdar Bahadur," invalided; Jemadar Shaikh Dillawur Ally to be Ressaidar and Woodie-Major, vice Hookum Singh, promoted; Kote Duffadar Meer Wazir Ally to be Jemadar, vice Shaikh Dillawur Ally, promoted,—1st November 1877.

16th Bengal Cavalry.

Jemadar Kanh Singh to be Ressaidar, vice Law Wilson, invalided,—24th August 1877.

No. 400.—PUNJAB FRONTIER FORCE—*1st Sikh Infantry.*

Subadar Nihal Singh to be Subadar-Major, *vice* Sadulah Khan, deceased; Jemadar Miha Singh to be Subadar, *vice* Sadulah Khan, deceased; Havildar Mahabhalli to be Jemadar, *vice* Miha Singh, promoted.—8th January 1878.

2nd Punjab Infantry.

Jemadar Bura to be Subadar, *vice* Jenab Shah, invalided; Havildar Khan Bahadur to be Jemadar; *vice* Bura.—20th November 1877.

No. 401.—VOLUNTEER CORPS—*Calcutta Volunteer Rifle Corps.*

The Reverend Father Henry Edwin Harford, S.J., to be Honorary Roman Catholic Chaplain.

ARMY CIRCULARS.

No. 402.—The following clause (omitting the dimensions of powder barrels) of Army Circulars, dated the 1st February 1878, is made applicable to India and published for general information:—

Regulations for the Ordnance Store Department.

Clause 20.—Measurement of gunpowder barrels and of ship magazines:—

1. The mode hitherto adopted of calculating the measurement of common whole powder barrels at ten, or in some instances eleven to the ton for land or water transport, will be discontinued, and conveyance or freight will be calculated in future at the actual measurement of the barrel—*viz.*, 21.1 in. × 17.1 in. × 17.1 in. each, or 3½ cubic feet.

2. In cases where magazines are constructed on board ship for the conveyance of gunpowder or other explosives, the outside measurement of the magazine will be calculated, and not the contents.

BARRACK AND HOSPITAL SUPPLIES.

No. 403.—The following corrections are made in G. G. O. No. 681 of 1877:—

TABLE No. 148 (COMMISSARIAT.)

Scale of Hospital Equipment for British Troops on the line of march.

(Page 31.)

In column 1—

After "Kujawahs," omit the word "pair."

In column 4—

For "2 for a strength of 1,000 or 50 sick."	
"2 " " 500 " 25 " "	
"1 " " 100 " 5 " "	
"1 " " 50 " 3 " "	

Read 2 per hospital.

TABLE No. 157 (ORDNANCE.)

(Page 4.)

In column "Description of Stores," under "Scale of Army Signalling Apparatus for British Regiments and Convalescent Depôts," for—

"Flags 4 feet square, white."	
Do. do. black."	

read—

Flags 3 feet square, white muslin.	
Do. do. black do.	

FURLOUGH AND LEAVE.

No. 404.—The undermentioned officers are granted furlough to Europe with the necessary subsidiary leave:—

Major Edward Charles Garstin, Bengal Staff Corps, Executive Engineer, 3rd grade, temporary 2nd grade, Punjab, Public Works Department,—private affairs, for one year and four days, under Rule IX of the Regulations of 1868.

Lieutenant John Clibborn, Bengal Staff Corps, Assistant Engineer, 1st grade, temporary Executive Engineer, 4th grade, North-Western Provinces, Public Works Department,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Lieutenant John Burn-Murdoch, Royal Engineers, Assistant Engineer, 2nd grade, Railway Branch, Public Works Department,—urgent private affairs, for six months, under Rule XI of the Regulations of 1868, with effect from the 16th March 1878, the date of his departure from Bombay per *Italia*.

Conductor John Pearson, Overseer, Harness and Saddlery Factory,—medical certificate, for eight months, under the Regulations of 1868.

Sub-Conductor John Healy, Ordnance Commissariat Department,—medical certificate, for two years, under the Regulations of 1868.

No. 405.—The following orders issued by the Government of Bombay granting furlough to Europe on medical certificate to the undermentioned officers, with the necessary subsidiary leave, are confirmed:—

No. 299, dated 8th April 1878.—Surgeon-Major William Roche Rice, M.D., for seven months, under the Regulations of 1854.

No. 300, dated 9th April 1878.—Surgeon-Major Thomas Gray Skardon, Medical Officer, 5th Bengal Cavalry, for 12 months, under the Regulations of 1854.

No. 406.—The furlough granted to Captain J. E. Campbell, Bengal Staff Corps, Deputy Conservator of Forests, 3rd grade, North-Western Provinces and Oudh, in G. G. O. No. 296 of 1878, is cancelled at his own request.

No. 407.—Lieutenant Edwin Hugh Anderson, East India Railway Volunteer Rifle Corps, is allowed leave of absence to proceed to England for 14 months, with effect from the 14th May 1878.

No. 408.—First Class Apothecary John W. K. Patterson is granted furlough in India for two years, on medical certificate, under the Regulations of 1868.

No. 409.—The following extract from List No. 13, dated the 29th March 1878, received from the India Office, is published for general information:—

Granted extensions of leave.

Captain C. H. T. Marshall, Staff Corps,—6 months, private affairs.

Captain H. H. P. Cowper, General List, Cavalry,—6 months, medical certificate.

No. 410.—REPORTS OF ARRIVAL—

Lieutenant-Colonel F. M. Armstrong, Bengal Staff Corps, Wing Commander, 45th (Rattray's Sikhs) Regiment of Native Infantry,—Fort William, 20th April 1878.

Surgeon-Major F. H. O'Donel, M.D., Medical Store-keeper, Meean Meer,—Bombay, 17th April 1878.

Major C. H. Luard, Royal Engineers, Superintending Engineer, 3rd grade, Public Works Department, Deputy Consulting Engineer to Government of India for Guaranteed Railways, Calcutta, Officiating Consulting Engineer to the Government of India for Guaranteed Railways, Lucknow,—Bombay, 13th February 1878.

PENSIONS.

No. 411.—The undermentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India from the dates they cease to receive regimental pay:—

Serjeant Robert Almond, late 40th Foot,—one shilling eleven pence and half-penny per diem.

John Reynolds, late 45th Foot,—fifteen pence per diem.

John Collins, late 45th Foot,—fifteen pence per diem.

No. 412.—The Order of Merit pay (Rs. 7-8-0 per mensem) of the late Subadar Lalleo of the 7th Regiment, Punjab Native Infantry, will be paid to his widow Musamat Rookmee for a period of three years, with effect from the 23rd October 1875, payable in the North-Western Provinces Circle.

No. 413.—Sowar Swamud Khan, of the 11th Bengal Lancers, is granted an injury pension in the second degree of Rs. 3-12-0 per mensem from the date of his discharge, payable in the Punjab Circle.

No. 414.—Trooper Rhyeem Khan, of the 3rd Cavalry, Hyderabad Contingent, is granted an injury pension of Rs. 3 per mensem from the date of his discharge, payable at Aurangabad.

REGULATIONS.**No. 415.—BARRACKS—**

The Right Hon'ble the Governor General in Council has been pleased to sanction the publication of Regulations* embodying orders regarding the provision of accommodation as well as of barrack and hospital supplies for troops and departments in the Bengal Presidency.

2. The orders contained in this Code will supersede all previous Regulations on the subjects to which they refer.

3. Copies of the Regulations will be supplied through the Superintendent of Government Printing to all Corps and Departments in the Bengal Presidency as public records.

4. Any suggested alterations in or additions to this Code are to be forwarded to the Quarter Master General in India, for the approval of the Commander-in-Chief, and for submission to Government.

TRANSFER OF OFFICERS.

No. 416.—The services of Surgeon A. H. Leapingwell are, with reference to the Notification by the Foreign Department, No. 729G., dated the 11th March 1878, replaced at the disposal of the Government of Fort St. George.

No. 417.—The services of the undermentioned officers are replaced at the disposal of His Excellency the Commander-in-Chief:—

Captain J. Fraser, General List, Infantry, Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry.

Captain C. H. Stevenson, 1st Battalion, 18th Foot.

Captain R. H. Salkeld, General List, Infantry, Wing Officer, 16th (The Lucknow) Regiment of Native Infantry.

Captain W. B. Hamilton, General List, Infantry, Squadron Officer, 4th Bengal Cavalry.

Captain A. T. Wintle, Royal Artillery.

Lieutenant (Local Captain) H. Kilgour, 1st Battalion, 5th Foot.

Lieutenant F. H. Probyn, 40th Foot.

Lieutenant A. G. Leonard, 59th Foot.

Lieutenant F. R. Thackeray, Royal Artillery.

No. 418.—The services of Lieutenant G. E. Money, Bengal Staff Corps, Squadron Officer, 1st Regiment, Central India Horse, are replaced at the disposal of the Foreign Department.

No. 419.—The services of Assistant Apothecaries S. T. Dean and W. Heathcock are, with reference to the Notification by the Home Department, No. 214 of the 26th April 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 3rd May 1878.

TRANSFER OF OFFICERS.

No. 19.—The services of Mr. E. Good, 2nd class officer in Her Majesty's Indian Marine, attached to the I. G. S. *Enterprise*, are placed at the disposal of the Government of Bengal.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.**NOTIFICATIONS.****ESTABLISHMENT.**

Simla, the 30th April 1878.

No. 189.—Nesar Ahmed, Engineer Apprentice, Assam, is promoted to the rank of Assistant Engineer, 3rd grade.

No. 190.—Mr. C. H. G. Smith is appointed a temporary Pay Master, 3rd grade, and posted to the Holkar and Neemuch State Railways.

The 1st May 1878.

No. 191.—With reference to *Bombay Government Gazette* Notification No. 28, dated 27th March 1878, His Excellency the Viceroy and Governor General in Council is pleased to extend for two years, from the 30th March 1878, the period of service of Lieutenant-General the Hon'ble Sir M. K. Kennedy, K.C.S.I., R.E., Secretary to the Government of Bombay in the Public Works Department, and at present Personal Assistant to His Grace the Governor of Madras.

The 2nd May 1878.

No. 192.—Captain M. C. Brackenbury, R.E., Executive Engineer, 4th grade (temporary rank), temporarily attached to the Public Works Department Secretariat, is confirmed in that grade, with effect from 19th March 1877.

Captain Brackenbury is promoted to Executive Engineer, 3rd grade (temporary rank), with effect from this date.

No. 193.—Mr. J. F. Birkinshaw, Executive Engineer, 4th grade (temporary rank), Nizam's State Railway, at present employed on the Dhond and Manmad Railway, is transferred to the Central System of State Railways.

The 3rd May 1878.

No. 194.—Consequent on the return from furlough of Barrack Master J. Edmondson, Barrack Sergeant J. McClure ceased to act as Barrack Master, with effect from 11th April 1878.

No. 195.—Lieutenant R. Gardiner, R.E., Executive Engineer, 4th grade (temporary rank) Central System of State Railways, is granted 5 months' special leave in India under the provisions of Military Department Notification No. 249 of 1873, with effect from the date on which he may avail himself of it.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, TUESDAY, MAY 7, 1878.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 6th May 1878.

His Excellency the Viceroy and Governor General will hold a Levée at Peterhoff, at 11 A.M., on Saturday, 25th May 1878, the day appointed for the celebration of Her Majesty's Birthday.

All Civil and Military Officers are invited to attend.

Gentlemen purposing to attend the Levée are requested to send their names and address to the Aide-de-Camp in waiting on or before Saturday the 18th May 1878. Gentlemen who have not already been presented at the Court of St. James, or at Government House, Calcutta or Simla, are requested to add the names of the gentlemen who will present them.

All Officers and Gentlemen attending the Levée are requested to bring with them the two Cards which will be forwarded to them, one to be delivered on entering Peterhoff, and the other to the Aide-de-Camp in waiting at the time of presentation.

The Levée will be closed by the presentation to His Excellency the Viceroy of the Native Officers of the detachment of the 1st Goorkhas and 23rd Punjab Pioneers by their respective Commanding Officers.

Gentlemen wearing uniform will appear in full dress.

Gentlemen not wearing uniform will appear in evening dress.

By Command,

GEORGE VILLIERS, *Lieut.-Col.,*

Military Secretary to the Viceroy.



The Gazette of India.

PUBLISHED BY AUTHORITY.

Nº 19.} SIMLA, SATURDAY, MAY 11, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—(Nothing for Publication.)

SUPPLEMENT No. 19.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

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Gentlemen not wearing uniform will appear in evening dress.

By Command,

GEORGE VILLIERS, *Lieut.-Col.,*
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Simla, the 8th May 1878.

No. 893.—The Birthday of Her Majesty the Queen, Empress of India, will be kept on Saturday, the 25th May, being the day appointed by Her Majesty for its celebration at home.

The 9th May 1878.

No. 908.—In continuation of Foreign Department Notification No. 71J., dated the 14th June 1877, the Governor General in Council is pleased to declare that Bangalore shall be deemed to be a Presidency Town within the meaning of Section 30, Clause (b) of the Indian Registration Act III of 1877.

The 10th May 1878.

No. 911.—His Excellency the Governor General in Council is pleased to direct the inclusion of the office of "Principal of the Mayo College at Ajmere" in the second class of the graded list of civil offices not reserved for members of the Covenanted Civil Service, supplementary to the Warrant of Precedence which was published under Home Department Notification No. 2032, dated the 1st November 1877. The Principal of the Mayo College, therefore, will henceforth take rank with officers entered as No. 72 in the Warrant of Precedence for India.

ESTABLISHMENTS.

The 4th May 1878.

No. 497.—The Governor General in Council is pleased to grant Mr. L. P. D. Broughton, Administrator-General of Bengal, leave of absence from his office of Administrator-General for the period during which he may officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

No. 498.—Mr. F. Collis, Barrister-at-law, to officiate as Administrator-General of Bengal during the absence of Mr. L. P. D. Broughton on leave.

No. 502.—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 Mr. L. P. D. Broughton, Barrister-at-law, Administrator-General of Bengal, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on deputation of the Hon'ble H. S. Cunningham.

The 7th May 1878.

No. 516.—Mr. F. C. Daukes, Under Secretary to the Government of India in the Home Department, has obtained four days' subsidiary leave from the 9th to the 12th instant, both days inclusive, preparatory to the furlough granted to him in Home Department Notification, No. 288, dated the 15th March last.

No. 518.—The Hon'ble A. T. Maclean took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 17th ultimo.

The 8th May 1878.

No. 524.—*Appointment.*—Mr. S. C. Bayley, C.S.I., Secretary to the Government of India in the Home Department, to officiate as Chief Commissioner of Assam during the absence on furlough of Colonel R. H. Keatinge, C.S.I., v.c., or until further orders.

No. 528.—*Appointment.*—Mr. C. E. Bernard, C.S.I., Judicial Commissioner of the Central Provinces, to officiate as Secretary to the Government of India in the Home Department, *vice* Mr. Bayley.

The 9th May 1878.

No. 531.—*Erratum.*—In Home Department Notification dated the 22nd ultimo, No. 431, for the words "of the leave granted to him in Home Department Notification No. 304, dated the 19th ultimo," read "of the subsidiary leave granted to him in Home Department Notification No. 387, dated the 4th instant."

The 10th May 1878.

No. 543.—Mr. C. B. Saunders, C.B., is permitted to resign Her Majesty's Bengal Civil Service.

No. 548.—Mr. C. E. Buckland received charge of the office of Under Secretary to the Government of India in the Home Department from Mr. F. C. Daukes on the afternoon of the 8th instant.

MEDICAL.

The 8th May 1878.

No. 230.—*Appointment.*—Apothecary J. V. Duckworth is confirmed in the appointment of Civil Surgeon of Basim in the Hyderabad Assigned Districts.

The 10th May 1878.

No. 240.—The services of Assistant Surgeons Prokas Chandra Mukhyopadhyaya and Loll Bibari Roy are replaced at the disposal of the Government of Bengal.

No. 244.—Third grade Assistant Surgeon Debendra Nath Roy is, as a special case, promoted to the 2nd grade, with effect from this date.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.

MINERALS AND GEOLOGICAL SURVEY.

Simla, the 6th May 1878.

No. 47.—Mr. F. Fedden, F.G.S., Assistant of the 2nd grade in the Geological Survey of India, is granted special leave for five months and twenty-two days under Section 21, Chapter V of the Civil Leave Code, with effect from the 7th proximo, or any subsequent date on which he may avail himself of it.

LAND REVENUE AND SETTLEMENT.

The 10th May 1878.

No. 281.—In exercise of the power conferred by Section 1 of the Punjab Local Rates Act (V of 1878), the Governor General in Council is pleased to declare that the said Act shall come into force in the territories administered by the Lieutenant-Governor of the Punjab from this date.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Simla, the 10th May 1878.

No. 44M.—The following description of the boundaries of the Sipri Cantonment is published for general information:—

DESCRIPTION.	BEARING.		Direct distances in feet.
	Forward.	Back.	
Pillar I is on the E. side of, and 40' distant from, the centre of the Agra and Bombay road, and about 100' W. of the village of Ghosipura. From this pillar the boundary line runs in a southerly direction, skirting the main road, to pillar II ...	186°	5°	1,007
Pillar II stands on the E. bank of the Rámpur Nallah (the left bank), and is 93' from the centre of the Agra and Bombay road over the second arch (from the N.) of a bridge of 5 openings. From this point the line leaves the main road, and, passing through a garden, reaches pillar III ...	162° 50'	6°	730
Pillar III is 19' from the left bank of the Rámpur Nallah, and close up to the S. boundary of the garden. Hence the line continues in almost the same direction across waste land W. of the village of Sáispura to pillar IV, leaving at 747', the nearest of three mango trees 93' to the W. ...	160° 45'	342° 50'	861
From pillar IV the line takes a slight turn to the S. over waste ground, leaving, at 350', a small temple 10' to the W. and at 670' crossing centre line of road leading to Inspection bungalow; thence along a foot-path to pillar V ...	177° 40'	340° 45'	1,005
Pillar V stands on the left bank of the Rámpur Nallah opposite the junction of two of its branches. From V the boundary takes a westerly direction, crosses one branch of the nallah, a garden, and the second branch of the nallah, to pillar VI ...	258° 45'	357° 40'	712
Pillar VI stands on the right bank, and 38' S. of the second branch of the Rámpur Nallah: from it the line turns in a more southerly direction, passing along a kutchra road, and by the hamlet of Lohárpura, to pillar VII ...	200°	78° 45'	1,690
Pillar VII is on a piece of waste land, and is 102' N. of the centre of the Sipri-Jhansi road: from this point the boundary runs to the westward, crosses the centre line of the Agra and Bombay road at 675', and thence strikes across waste land to pillar VIII ...	287° 40'	20°	1,312
Pillar VIII stands 131' S. of the centre of the Cantonment Circular road: from this pillar the line trends more to the southwards, skirts cultivation, and reaches pillar IX ...	257° 15'	107° 40'	966
Pillar IX is 66' S. of the centre of the Cantonment Circular road: from it the boundary skirts cultivation to pillar X ...	281°	77° 15'	1,537
From pillar X the line takes a turn towards N., crosses waste land (and a branch of the Rámpur Nallah at 501') to XI ...	297°	101°	1,210

DESCRIPTION.	BEARING.		Direct distances in feet.
	Forward.	Back.	
From pillar XI it again turns towards N., crossing open land to XII ...	331°	117°	804
From pillar XII the pointed roof (thatched) of the officers' quarters bears 100°: from this pillar the boundary line takes a direction a little E. of N., crosses cultivation, and passes—at 730'—over the centre of a kutchha well to pillar XIII ...	29° 15'	151°	832
Pillar XIII stands 50' S. of a feeder to the Rāmpūr Nallah: from this stone the line continues in nearly the same direction, across cultivation, to pillar XIV ...	24° 45'	209° 15'	1,270
From pillar XIV it follows the same general direction, over cultivation, to XV ...	19° 15'	204° 45'	1,335
From XV it takes a more easterly direction, still over cultivation, to XVI ...	60° 15'	199° 50'	1,175
Pillar XVI is on waste land: from it the boundary line continues in much the same direction to XVII over waste land ...	60° 15'	240° 15'	744
From pillar XVII the peak of the thatched roof of the officers' quarters bears 174° 10': from this boundary-mark the line takes a more easterly direction, and crosses waste land to XVIII ...	86° 30'	240° 15'	1,798
Pillar XVIII is 94' due S. of the village of Thākūrpūra; the temple of which bears 0° 30': from this pillar the line turns slightly to the N., across waste land, to XIX ...	81° 45'	266° 30'	718
Pillar XIX is 41' due N. from the centre line of a causeway of a kutchha road leading from the Agra and Bombay road to Cantonments; from XIX the line runs in a N.-E. direction across waste land, and cuts through a garden, crosses the centre line of the Agra and Bombay road at 1,109', and reaches XX ...	38° 45'	261° 45'	1,150
Pillar XX is the last of the boundary-marks, and stands on the E. of, and close to, the Agra and Bombay road: from this point the temple of Thākūrpūra bears 268°; and the Cantonment boundary line strikes almost S.; passes the S.-W. corner of a walled garden, and follows the general line of the Agra and Bombay road till it closes on pillar I ...	185°	218° 45'	1,728

POLITICAL.

The 6th May 1878.

No. 913P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Monsieur A. P. A. Deutre as Acting Consular Agent for France at Cocanada during the absence of Monsieur Gallois-Montbrun.

The 9th May 1878.

No. 949P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Victor Bienenfeld as Acting Consul for Italy at Aden during the absence of Mr. Rolph.

GENERAL.

The 6th May 1878.

No. 1196G.—The following extract from Regimental Orders, dated 1st April 1878, issued by the Officer Commanding the Meywar Bheel Corps, consequent on the assumption by Major F. W. Boileau of the Officiating Command of the Regiment, is confirmed:—

Captain A. Conolly, Officiating Commandant, to revert to the Officiating 2nd in Command of the Meywar Bheel Corps.

Lieutenant F. M. Rundall, Officiating 2nd in Command, to revert to the appointments of Officiating Adjutant and Officiating Wing Officer of the Meywar Bheel Corps.

The 7th May 1878.

No. 1210G.—The following appointments are made with effect from the 4th March 1878:—

Major E. R. C. Bradford, C.S.I., General Superintendent of Operations for the Suppression of Thuggee and Dacoity, to be a Resident of the 2nd Class.

Mr. J. R. Fitzgerald, Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoity in Hyderabad, and Assistant to the Resident, to be a Political Assistant of the 1st Class.

Captain J. H. Newill, Personal Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoity, to be a Political Assistant of the 2nd Class.

No. 1224G.—*Erratum*.—In Notification of this Department, No. 980G, dated 10th April 1878, confirming Regimental Orders issued by the Officer in temporary charge of the Meywar Bheel Corps, for the words *vice Colonel Gordon on leave*, read *vice Colonel Gordon on privilege leave*.

The 8th May 1878.

No. 1230G.—The following extract from Regimental Orders, dated 18th April 1878, issued by the Commandant, Central India Horse, is confirmed:—

Surgeon J. E. Ferguson, Bombay Medical Establishment, held medical charge of the 1st Regiment, Central India Horse, from 27th November 1877 to 1st March 1878, both days inclusive, during the absence of Surgeon R. Caldecott on duty with the Agent to the Governor General for Central India.

The 10th May 1878.

No. 1255G.—Surgeon J. Scully, Officiating Residency Surgeon, Nipal, held charge of the current duties of the office of Resident, Nipal, in addition to his own duties, from the 21st March to 14th April 1878, both days inclusive, pending the arrival of Lieutenant-Colonel Impey.

A. C. LYALL,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS AND FINANCE.

Simla, the 10th May 1878.

No. 394.—Mr. C. G. Vansittart is appointed, until further orders, to officiate as Assistant to the Deputy Accountant General, Central Provinces.

PAY AND ALLOWANCES.

The 10th May 1878.

No. 415.—The Governor General in Council is pleased to rule that the word "Presidency" in the last sentence of Rule 1 of the Rules, regarding travelling allowance to Chaplains, promulgated under Notification of the Government of India in the Financial Department, No. 1653, dated 7th August 1868, shall, in the case of a Chaplain attached to the Bengal Presidency, be held to mean either Calcutta or Bombay, at whichever port the Chaplain disembarks.

No. 423.—In supersession of the Resolution of the Government of India in this Department, No. 860, dated the 7th June 1866, the Governor General in Council is pleased to declare that the rule prohibiting the grant of travelling allowance to a public officer transferred from one substantive appointment to another, when the transfer is accompanied by promotion, does not apply if the monthly pay of the officer, when he is transferred, is not more than Rs. (400) four hundred, and the immediate addition to it, in consequence of the transfer, is not more than Rs. (50) fifty.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 4th May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 420.—BRIGADE STAFF—

Colonel W. Roberts, 1st Battalion, 5th Foot, to the Brigade Staff of the Army, temporarily, with the rank of Brigadier-General, during the absence of Major-General J. Ross, C.B., on special service.

Colonel W. Gordon, C.I.E., Bengal Staff Corps, Assistant Adjutant General for Musketry, to the Brigade Staff of the Army, temporarily, with the rank of Brigadier-General, during the absence of Brigadier-General H. T. Macpherson, C.B., V.C., on special service.

The 8th May 1878.

No. 421.—ADJUTANT GENERAL'S DEPARTMENT—

Major W. C. Mackinnon, Deputy Assistant Adjutant General for Musketry, to be Assistant Adjutant General for Musketry, *vice* Colonel W. Gordon, C.I.E., whose tour of staff service has expired.

The 10th May 1878.

No. 422.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Harry Stanley Massy, 2nd Battalion, 9th Foot, Officiating Wing Officer, 20th (Punjab) Regiment of Native Infantry, now Officiating Squadron Officer, 19th Bengal Lancers,—8th January 1877.

Lieutenant William Arthur D'Oyly Mealy, 67th Foot, Officiating Wing Officer, 3rd Punjab Infantry, Punjab Frontier Force,—8th March 1877.

Lieutenant Alfredo Montanaro, 70th Foot, Officiating Wing Officer, 35th (The Mynpoorie) Regiment of Native Infantry,—25th April 1877.

Lieutenant Charles Blenheim Porter, 1st Battalion, 8th Foot, Officiating Wing Officer, 30th (Punjab) Regiment of Native Infantry,—25th April 1877.

No. 423.—MEDICAL DEPARTMENT—

Deputy Surgeon-General J. Hendley, Army Medical Department, is brought on the Administrative Staff of the British Medical Service in Bengal, *vice* Deputy Surgeon-General E. B. Tuson, whose Indian tour of service has expired.

Dr. Hendley is appointed to the medical superintendence of the Allahabad circle, with effect from the date on which he may take up the duties of the office.

Surgeon-Major T. B. Reid, Army Medical Department, to be Superintending Surgeon-Major, Presidency circle, with effect from the date on which he may take up the duties of the office, *vice* Deputy Surgeon-General Hendley.

No. 424.—ORDNANCE COMMISSARIAT DEPARTMENT—

Sub-Conductor Daniel Buckley to officiate as Conductor, and Magazine Sergeant Hugh Corrigan to officiate as Sub-Conductor, from the 28th February 1878, *vice* Conductor R. Lyons, on furlough; both reverting to their substantive grades from the 17th March 1878, consequent on the return to duty of Conductor R. F. Castellari.

No. 425.—ORDNANCE MANUFACTURING ESTABLISHMENTS—

Lieutenant J. Bent, Royal Artillery, to be an Assistant Superintendent of Factories, *vice* Captain A. F. Fletcher.

No. 426.—HYDERABAD CONTINGENT—

2nd Infantry.

Lieutenant-Colonel C. V. Conway-Gordon, Officiating Commandant, to be Commandant, *vice* Colonel G. Adye, retired.

Lieutenant C. C. Whistler, Wing Officer, 5th Infantry, and Officiating Wing Officer and Adjutant, 6th Infantry, to be Wing Officer and Adjutant, *vice* Captain J. J. Kennedy, appointed Assistant Adjutant General to the Contingent.

No. 427.—NATIVE ARMY—

1st Bengal Cavalry.

Ressaidar Mulloo Khan to be Ressaidar, *vice* Hamed Khan, invalided; Jemadar Nujeeb Beg to be Ressaidar, *vice* Mulloo Khan, promoted; Kote Duffadar Gholam Fureed Khan to be Jemadar, *vice* Nujeeb Beg, promoted.—1st April 1878.

No. 428.—SUBORDINATE MEDICAL DEPARTMENT—

With reference to G. G. O. No. 128 of 1878, the promotions of 1st Class Hospital Assistant Buldwan Sing, and 2nd Class Hospital Assistant Syed Noor, are antedated to the 16th April 1877.

No. 429.—VOLUNTEER CORPS—

Behar Mounted Rifle Corps.

Captain J. J. Macleod to officiate as Commandant, *vice* Colonel J. Burn, resigned, and during the absence on leave of Major F. Collingridge.

EQUIPMENT TABLES—

No. 430.—With reference to G. G. O. No. 55 of 1878, authorizing a revised equipment for Heavy Batteries of Field Artillery in India, the number of Bullock Drivers will be increased from 145 to 150, or 1 driver per pair of bullocks.

FURLOUGH AND LEAVE.

No. 431.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Lieutenant-Colonel (Brevet Colonel) Charles St. George Brownlow, Bengal Staff Corps, Deputy Judge Advocate, Sirhind and Lahore circle,—private affairs, for one year, under Rules IX and XV of the Regulations of 1868.

Surgeon-Major Charles Kilkelly, M.B.,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant-Colonel Robert Chalmers, Bengal Staff Corps, Commandant, 14th Bengal Lancers,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Captain Allan Scott Roberts, General List, Infantry, Assistant Commissioner, 2nd Class, Officiating Judicial Assistant, Punjab,—private affairs, for one year, under Rule IX of the Regulations of 1868.

Captain Beville Grenville Vyvyan, General List, Infantry, Wing Officer, 7th Regiment of Native Infantry,—for one year on private affairs, under Rules IX and XV, and one year on medical certificate, under Rule XIV, Clause 2 of the Regulations of 1868.

No. 432.—Lieutenant-General Donald Martin Stewart, C.B., Bengal Staff Corps, Commanding Lahore Division, is granted leave to Europe on medical certificate, for six months, under the

provisions of G. G. O. No. 952 of 1861, with the necessary subsidiary leave.

No. 433.—Captain Spencer Cargill, Royal Artillery, Commissary of Ordnance, 2nd class, is granted leave of absence in India for six months on medical certificate.

No. 434.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) G. R. Westmacott, Bengal Staff Corps, Commandant, 2nd Cavalry, Hyderabad Contingent,—Bombay, 24th April 1878.

Lieutenant-Colonel W. T. Fagan, Bengal Staff Corps, District Superintendent of Police, 1st Grade, Bengal,—Bombay, 27th April 1878.

No. 435.—REPORTS OF DEPARTURE—

Lieutenant-Colonel W. S. Trevor, v.c., Royal Engineers, G. G. O. No. 110 of 1878,—Cathay, 19th April 1878, from Calcutta.

Major A. Murray, Bengal Staff Corps, G. G. O. No. 110 of 1878,—India, 20th April 1878, from Bombay.

Major H. A. Mallock, Bengal Staff Corps, G. G. O. No. 261 of 1878,—Sumatra, 15th April 1878, from Bombay.

Captain F. Firebrace, Royal Engineers, G. G. O. No. 372 of 1878,—Cathay, 19th April 1878, from Calcutta.

HONORARY DISTINCTIONS.

No. 436.—The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information:—

Military, INDIA OFFICE;
No. 97. London, 1st April 1878.

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

MY LORD,

I have received and considered in Council your Military letter No. 319, dated the 7th December 1877, and in reply I have the pleasure to inform Your Lordship that the Queen has been graciously pleased to approve of the 10th Bengal Lancers being in future designated the 10th Bengal (the Duke of Cambridge's Own) Lancers.

2. I request that this mark of Her Majesty's favor may be duly notified.

I have, &c.,
(Sd.) SALISBURY.

MILITARY PENSIONS.

No. 437.—His Excellency the Governor General in Council is pleased to declare that fourteen of the garrison cells in Fort St. George, with the Provost Sergeants' quarters and police room attached, shall be deemed and taken to be a military prison, under the provisions of G. G. O. No. 1004, dated the 18th October 1870.

PAY AND ALLOWANCES.

No. 438.—It is notified for general information that soldiers employed in the following appointments are, when on leave, permitted to draw the full allowances or extra duty pay prescribed in Article 98, Pay Code, Vol. II,—the holders of all other appointments specified in that Article (excepting schoolmasters who are specially provided for under Article 248d, Pay Code, Vol. II),

when absent on leave or in hospital for a period exceeding thirty days, being required to forfeit their full staff allowances or extra duty pay, unless no others are appointed to act for them, when they may continue to draw such allowances, *viz.* :—

Subadar Major.
Havildar Major.
Quarter-master Duffadar.
Quarter-master Havildar.
Kote Duffadar.
Color Havildar.
Trumpet Major.
Drum Major.
Bugle Major.
Fife Major.

2. This order is applicable to the three presidencies.

PENSIONS.

No. 439.—The undermentioned out-pensioner having been permitted to reside and draw his stipend in the Bengal presidency, payment of pension is to be made and charged accordingly:—

Gunner John Parkinson, a pensioner from the 7th Brigade, Royal Artillery,—*rate of pension* 7d. per diem—ceasing 14th July 1878, paid up to the 31st March 1878.

No. 440.—William Alfred Seaman, late 66th Foot (41st Brigade), an out-pensioner of the Royal Hospital at Chelsea, is permitted to draw his pension (which is chargeable to Imperial revenue) in India, *viz.*, one shilling per diem, from the date he ceases to receive regimental pay.

No. 441.—The Order of Merit pay (Rs. 5-10-8 per month) of the late Subadar Surnam Sing, of the 37th Native Infantry, will be paid to his widow Bissoondia for a period of three years, with effect from the 1st July 1877, payable in the North-Western Provinces circle.

No. 442.—Meer Khan, father of the late Sepoy Muzzahdin, 3rd Sikh Infantry, is granted a pension of Rs. 2-12 per mensem, for life, from the 30th November 1877, payable in the Punjab Circle.

ROYAL WARRANTS.

No. 443.—With reference to G. G. O. No. 1009 of the 28th September 1876, the following Royal Warrant, dated the 17th January 1878, is declared applicable to India and republished for general information, together with the instructions of the Secretary of State thereon:—

ROYAL WARRANT, DATED THE 17TH JANUARY 1878.

Deferred Pay of the Non-commissioned Officers and Men of the Army.

VICTORIA R.

Whereas We deem it expedient in certain respects to amend the provisions of Our Warrant of the 1st April 1876 so far as they relate to the grant of Deferred Pay to non-commissioned officers and men of Our Army;

Our Will and Pleasure is that Articles 25 and 26 of Our said Warrant be cancelled, and that the following Article be substituted in lieu thereof:—

25. Deferred Pay shall not be issued—

(a.) For the day or days for which a soldier has not been allowed to reckon his service towards good-conduct pay and pension under the rules laid down in Our Warrant of the 27th December 1870, as amended by our Warrant of the 29th May 1875.

(b.) For all periods of prior service which a soldier shall have forfeited towards good-conduct pay and pension, under the rules laid down in Our said Warrant of the 27th December 1870, as amended by Our Warrant of the 29th May 1875. Should the service so forfeited be subsequently restored to the soldier, such restoration shall entitle him to Deferred Pay for the period of service so restored.

(c.) For all periods prior to the discharge of a soldier who is ordered by Our Commander-in-Chief, or by a General Officer Commanding at a foreign station, to be discharged as a worthless or incorrigible character, or who is discharged with ignominy.

Given at Our Court at Osborne, this 17th day of January 1878, in the 41st Year of Our Reign.

By Her Majesty's Command,
GATHORNE HARDY.

SECRETARY OF STATE'S INSTRUCTIONS ON THE FOREGOING WARRANT.

Deferred Pay.

The following will be substituted for paragraphs 2 to 6 inclusive, of the Secretary of State's instructions on the Royal Warrant of the 1st April 1876 (Clause 72, Army Circulars, 1876):—

2. The 12 years mentioned in Article 21 of the Warrant are the first 12 years subsequent to the date of attestation, except in the cases of those who enlisted as boys, when the 12 years will be reckoned from the date on which they attained the age of 17 years.

3. Soldiers transferred to the Army Reserve on and after the expiration of six years, reckoning from the date of attestation, will receive on transfer to the Reserve the amount of Deferred Pay due to them.

4. Soldiers transferred to the Army Reserve before the expiration of six years, reckoning from the date of attestation, will receive, when that period shall have expired, the amount of Deferred Pay due to them.

5. Soldiers serving in the Army beyond six years will be allowed, until their discharge, interest at 2½ per cent. per annum on the accumulated amount of Deferred Pay due to them at the end of six years reckoning from the date of attestation.

6. Soldiers continuing to serve in the Army beyond 12 years will, in addition to the amount of Deferred Pay and interest which they will receive under paragraph 5, be allowed, until their discharge, interest at 2½ per cent. per annum on the further amount of Deferred Pay which has accrued during the second six years.

6a. Deferred Pay and interest thereon will be paid by the Paymaster of the Sub-District in which the soldier resides. A notification of the

amounts due will be made to the Sub-District Paymaster by the Paymaster from whose payment the soldier is transferred to the Army Reserve or discharged, and such notification will accompany the soldier's documents.

6b. Charges for Deferred Pay will be supported by a certified copy of the soldier's record of service, a detailed computation of the amount (on W. O. Form 467), and a receipt in proof of payment.

6c. The amount of Deferred Pay and interest will in all cases be stated in the Proceedings of Discharge Boards, and in the soldier's parchment certificate of discharge. It will also be recorded in the soldier's pocket ledger at the end of six years, and at the end of twelve years in the form of which a copy is contained in the Appendix, page 10.

6d. The period of Indian service referred to in W. O. Form 467, and in the form contained in the Appendix, will be reckoned from the date of embarkation in England, or a colony, for India, to the date of disembarkation on return from India, or, if taken on payment at the Royal Victoria Hospital, Netley, to the date of leaving that establishment, inclusive.

TRANSFER OF OFFICERS.

No. 444.—With reference to G. G. O. No. 75 of 1878, and Notification by the Public Works Department, No. 177 of 1878, the services of Captain W. Willcocks, Unattached List, are to be held to have been replaced at the disposal of His Excellency the Commander-in-Chief, with effect from the 8th April 1878.

No. 445.—The services of Surgeon-Major C. T. Eves, Medical Officer, 6th Infantry, Hyderabad Contingent, are placed temporarily at the disposal of the Home Department.

No. 446.—The services of Surgeon D. Mullen, M.D., are placed temporarily at the disposal of the Foreign Department.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 10th May 1878.

FURLOUGH AND LEAVE.

No. 20.—The following order issued by the Chief Commissioner, British Burmah, is confirmed:—

Dated 18th April 1878.—Granting Lieutenant Anthony Gwyn, Commanding the I.G.S. *Ava*, one year's leave to Europe, on medical certificate, under Section 3, Supplement F of the Civil Leave Code, with the necessary subsidiary leave under Section 10 of the Code.

No. 21.—REPORTS OF DEPARTURE—
Commander G. T. Robinson, late I. N., Superintendent of Marine, Calcutta, Marine G. O. No. 16 of 1878,—*Cathay*, 19th April 1878, from Calcutta.

APPOINTMENTS AND PROMOTIONS.

No. 22.—Mr. M. Bean, 1st Officer of the I.G.S. *Dalhousie* and Acting Commander of the I.G.S. *Koladyne*, to be Acting Commander of the I.G.S. *Ava*, vice Lieutenant A. Gwyn, granted sick leave to Europe.

Mr. H. J. Pryce, 1st Officer in charge I.G. Hulk *Koel*, to be Acting Commander of the I.G.S. *Koladyne*, vice Mr. M. Bean.

No. 23.—Mr. F. W. Allen, Supernumerary 2nd Officer of the I.G.S. *Tenasserim*, to be Acting 1st Officer of the I.G.S. *Czarewitch*, vice Mr. E. R. Wells.

TRANSFER OF OFFICERS.

No. 24.—The services of Mr. A. Campbell, Commanding the I.G.S. *Quangtung*, are placed temporarily at the disposal of the Government of Bombay.

APPOINTMENTS AND PROMOTIONS.

No. 25.—Mr. W. M. Edwards, 1st Officer of the I.G.S. *Quangtung*, to act as Commander, vice Mr. A. Campbell, whose services have been temporarily placed at the disposal of the Government of Bombay.

Mr. B. P. Creagh, 2nd Officer attached to the I.G. Hulk *Semiramis*, to act as 1st Officer of the I.G.S. *Quangtung*, vice Mr. W. M. Edwards.

No. 26.—Mr. Edward Jackson Beaumont is appointed a 4th Officer in Her Majesty's Indian Marine on probation, and attached to the I.G. Hulk *Koel* for duty.

No. 27.—Mr. George Hoy is appointed a 3rd Class Engineer in Her Majesty's Indian Marine, on probation.

No. 28.—Mr. Henry Charles Finch is appointed a 3rd Class Engineer in Her Majesty's Indian Marine, on probation.

RESIGNATIONS.

No. 29.—Mr. Frederick William Arnfield, 2nd Class Engineer, attached to the I.G.S. *Irrawaddy*, is permitted to resign the service.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 4th May 1878.

No. 196.—The resignation of his appointment by Mr. C. Ewing, Accountant, 1st grade, Central Provinces, with effect from 23rd March 1878, is accepted.

No. 197.—Mr. R. K. Williams, Officiating Examiner of Guaranteed Railway Accounts, Calcutta, is granted three months' privilege leave, with effect from such date as he may be relieved of his duties by Captain Begbie, R.E.

No. 198.—Captain A. G. Begbie, R.E., Examiner of Public Works Accounts, Mysore, is granted 27 days' privilege leave, with effect from such date as he may be relieved of his duties.

The 6th May 1878.

No. 199.—Suttia Churn Chatterjee, Accountant, 4th grade, on probation, Dhond and Manmad State Railway, is transferred to the Rajputana State Railway.

No. 200.—Consequent on the return from furlough of Colonel F. W. Peile, R.E., Director of State Railways, Mr. A. Grant, M.I.C.E., Director of State Railways, will rank as Chief Engineer, 3rd Class, with effect from the 20th March 1878.

The 7th May 1878.

No. 201.—Captain W. A. J. Wallace, R.E., Officiating Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, is granted three months' privilege leave, with effect from the date on which he may avail himself of it.

Captain R. A. Sargeant, R.E., Deputy Consulting Engineer, Calcutta, is appointed to officiate as Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, during the absence of Captain Wallace, or until further orders, in the grade of temporary Superintending Engineer, 3rd grade.

Lieutenant W. H. Johnstone, R.E., Executive Engineer, 4th grade (temporary rank), Central System of State Railways, is transferred temporarily to the Consulting Engineer's Department, and appointed temporary Deputy Consulting Engineer, Calcutta.

No. 202.—Mr. E. J. Meays, Executive Engineer, 4th grade, temporary rank, is re-transferred from Madras Famine Relief Works to Bengal Provincial Establishment.

No. 203.—Mr. F. L. Brown, Assistant Accountant General, and Mr. H. Osburne, temporary Assistant Examiner, 2nd grade, joined the office of the Accountant General, Public Works Department, on the afternoon of the 17th and on the forenoon of the 22nd April 1878, respectively.

No. 204.—Mr. J. Lenehan, Accountant, 3rd grade, temporary rank, Rajputana State Railway, is temporarily transferred to Madras for employment on Famine Accounts.

No. 207.—The following transfers are ordered:—
Sergeant W. T. De Burgh, R.E., Overseer, 1st grade, from North-Western Provinces and Oudh Provincial, to the Military Works Branch.

Madud Hossein, Overseer, 1st grade, from Military Works Branch, to the North-Western Provinces and Oudh Provincial.

RAILWAY.

The 10th May 1878.

No. 213.—The following is published for general information:—
RESOLUTION—By the Government of India, Public Works Department, (Railway), Nos. 1589-1612 R, dated Simla, 1st May 1878.

RAILWAY CONFERENCE.

READ AGAIN—

Nos. 2232-45R, dated 1st September 1876.

RESOLUTION,—By the Government of India, P. W. Department.

READ—

1.—Public Works Department Resolution Nos. 1233-8R, dated 15th May 1875.
To Secretary of State, No. 66R, dated 15th May 1875.

2.—Despatch to Secretary of State, No. 84R, dated 19th May 1874.
" " " 124R, dated 11th July 1876.

The 8th May 1878.

No. 208.—Mr. H. P. Edwards, Storekeeper, 2nd grade, is transferred from the Western System to the Central System of State Railways.

No. 209.—Corporal W. J. Otterson, Overseer, 1st grade, Famine Relief Works, Mysore, is re-transferred to the Central System of State Railways.

The 9th May 1878.

No. 210.—The undermentioned officers are transferred to the North-Western Provinces for employment on Provincial Railways:—

From Western System of State Railways.

Messrs. R. E. Wright and J. A. D. Lloyd, Executive Engineers, 4th grade, temporary rank.

From British Burmah.

Messrs. R. T. Denne and J. E. Gabbett, Assistant Engineers, 2nd grade.

The 10th May 1878.

No. 214.—Mr. S. K. L. Yeatts is appointed to the Public Works Department as a temporary Assistant Examiner, 3rd grade, on probation, and posted to the Rajputana State Railway.

TELEGRAPH.

The 7th May 1878.

No. 205.—Under the provisions of Clause 8 (b), Section 2 of Act I of 1876, being an Act to amend the law relating to Telegraphs in India, the Right Hon'ble the Governor General of India in Council hereby declares that Clauses 3, 5, 6 and 9 to 23 inclusive, of the said Act, shall be applicable to the Telegraph line along the Parodaha to Damooddeah section of the Northern Bengal State Railway worked by the Eastern Bengal Railway Company, and to all persons using the same or employed in connection therewith.

No. 206.—Under the provisions of Clause 8 (b), Section 2 of Act I of 1876, being an Act to amend the law relating to Telegraphs in India, the Right Hon'ble the Governor General of India in Council hereby declares that Clauses 3, 5, 6 and 9 to 23 inclusive, of the said Act, shall be applicable to the line of Telegraph along the Dhond and Munmar State Railway worked by the Great Indian Peninsula Railway Company, and to all persons using the same or employed in connection therewith.

The 9th May 1878.

No. 211.—Mr. W. P. Johnston, Assistant Superintendent, 1st grade, is appointed to officiate as Electrical Superintendent, with the rank of Superintendent, 3rd grade, with effect from 25th April 1878, during the absence on privilege leave of Mr. B. S. Brough, or until further orders.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 20.} SIMLA, SATURDAY, MAY 18, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

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SUPPLEMENT No. 20.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 13th May 1878.

No. 564.—*Appointment.*—Mr. C. A. Fisher, Assistant District Superintendent of Police, Dacca, in Bengal, to be Assistant District Superintendent of Police, Tezapore, in Assam.

The 15th May 1878.

No. 575.—*Appointments.*—Moung Shwe Yeen, Extra Assistant Commissioner, 1st Class, 2nd grade, in British Burma, to be Extra Assistant Commissioner, 1st Class, 1st grade, *vice* Moung Shwe Dike Kay, retired:

Moung Tsouk, Extra Assistant Commissioner, 2nd Class, 1st grade, to be Extra Assistant Com-

missioner, 1st Class, 2nd grade, *vice* Moung Shwe Yeen:

Moung Ta Doot, Extra Assistant Commissioner, 2nd Class, 2nd grade, to be Extra Assistant Commissioner, 2nd Class, 1st grade, *vice* Moung Tsouk:

Mr. J. E. Moultrie, Officiating Assistant Revenue Settlement Officer, to be Extra Assistant Commissioner, 2nd Class, 2nd grade, *vice* Moung Ta Doot.

No. 577.—Mr. J. Power is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 24th March last.

No. 584.—The services of Colonel C. Reay, Bengal Staff Corps, are placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh for appointment as Officiating Cantonment Magistrate of Roorkee.

The 16th May 1878.

No. 587.—The following list of Civil Servants on the Bengal Establishment, absent on furlough, special or subsidiary leave, on the 31st March 1878, is published for general information:—

No.	NAMES.	Substantive appointment.	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
GOVERNMENT OF INDIA.					
FURLOUGH.					
1	Hon'ble Sir R. H. Davies, K.C.S.I.	None	April 10, 1877	April 9, 1879.	
2	Hon'ble E. G. Birch	Judge of the High Court, Calcutta	February 18, 1878	December 17, 1878.	
3	E. F. Harrison	Comptroller-General	March 19, 1877	January 18, 1879.	
4	F. R. Hogg	Postmaster-General, Bengal	April 24, 1878	April 23, 1878.	
5	C. E. R. Girdlestone	Resident, Nepal	Furlough for one year and 10 months		Date of departure not known.
SPECIAL LEAVE.					
Nil.					
LOWER PROVINCES.					
FURLOUGH.					
1	A. Money, C.B.	Member, Board of Revenue	April 30, 1877	April 29, 1878.	
2	W. Le F. Robinson	Commissioner, Chota Nagpore	May 1877	May 1878	Has applied to resign the service.
3	Sir W. J. Herschel	Magistrate and Collector, 1st Grade	October 1877	October 1879.	
4	Sir Stuart S. Hogg	Chairman of the Corporation of the Town of Calcutta, and Commissioner of Police for the Town and Suburbs of Calcutta.	March 1, 1877	November 30, 1878.	
5	H. W. Alexander	Opium Agent of Behar	April 9, 1877	September 28, 1878.	
6	E. E. Lewis	Commissioner, Chittagong	March 18, 1878	January 17, 1879.	
7	H. L. Oliphant	Judicial Commissioner, Chota Nagpore	January 28, 1878	September 27, 1879.	
8	N. S. Alexander	Magistrate and Collector, 2nd Grade	February 4, 1878	December 3, 1878.	
9	J. F. K. Hewitt	Ditto ditto	July 25, 1877	October 24, 1878.	
10	E. H. Whinfield	Ditto ditto	October 1877	February 1879.	
11	R. D. Hime	Ditto ditto	April 15, 1877	June 3, 1878	Permitted to return to duty within the period of leave.
12	L. B. B. King	Junior Superintendent of Survey	March 1, 1877	September 30, 1878.	
13	J. C. Geddes	District and Sessions Judge, 2nd Grade	May 21, 1877	July 20, 1878.	
14	A. C. Brett	Joint Magistrate and Deputy Collector	May 7, 1877	May 12, 1878	Permitted to return to duty within the period of leave.
15	J. Anderson	Magistrate and Collector, 3rd Grade	July 13, 1877	May 27, 1878	Ditto ditto.
16	T. Smith	District and Sessions Judge, 2nd Grade	March 25, 1878	December 24, 1878.	
17	G. E. Porter	Joint Magistrate and Deputy Collector	April 23, 1877	October 22, 1878.	
18	E. S. Moseley	Ditto ditto	December 12, 1877	November 11, 1878.	
19	T. W. Gribble	Ditto ditto	April 5, 1877	August 4, 1878.	
20	E. V. Westmacott	Ditto ditto	January 9, 1878	January 8, 1880.	
21	H. Mosley	Ditto ditto	May 30, 1877	December 29, 1878.	
22	R. F. Rampini	Assistant and Joint Sessions Judge of Darjeeling and Julpigoree.	February 9, 1877	February 8, 1879.	
23	H. J. S. Cotton	Magistrate and Collector, 3rd Grade	July 13, 1877	November 12, 1878.	
24	A. W. Bushe Power	Deputy Commissioner, 3rd Grade	May 7, 1878	November 6, 1878.	
25	J. C. Veasey	Assistant Magistrate and Collector	May 15, 1877	May 14, 1878	Permitted to return to duty within the period of leave.
26	C. D. C. Winter	Ditto ditto	July 27, 1877	November 26, 1878.	
27	E. A. Bradbury	Ditto ditto	September 19, 1877	September 18, 1879.	
28	J. Whitmore	Ditto ditto	March 21, 1877	June 20, 1878	Permitted to return to duty within the period of leave.
29	W. Fiddian	Ditto ditto	November 1878	November 1878.	
30	J. Pratt	Ditto ditto	March 11, 1878	November 10, 1879.	
31	F. W. Badoeck	Ditto ditto	December 8, 1877	December 7, 1879.	
32	A. C. Tute	Ditto ditto	November 1877	November 1878	Leave for the first six months granted by the Madras Government.
33	W. R. Millar	Ditto ditto	June 16, 1878	June 15, 1878.	
34	C. T. LeHardy	Ditto ditto	March 8, 1878	March 7, 1879.	
SPECIAL LEAVE.					
1	J. D. Gael	Assistant Magistrate and Collector	March 5, 1878	September 4, 1878.	
2	D. Norton	Ditto ditto	February 16, 1878	August 15, 1878.	
NOTE.—Total absent 36					
Total of Civil Servants employed in the Lower Provinces 230					
Percentage of absentees 15.6					

No.	NAMES.	Substantive appointment.	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
NORTH-WESTERN PROVINCES AND OUDH.					
FURLOUGH.					
1	G. H. M. Ricketts, C.B.	Member, Board of Revenue, N.-W. Provinces.	March 20, 1878	November 2, 1878.	
2	G. Palmer	Judge..	April 23, 1877	June 22, 1878.	
3	H. W. Dashwood	Judge..	January 15, 1877	August 14, 1878.	
4	C. W. Moore	Magistrate and Collector	April 15, 1877	October 14, 1878.	
5	R. G. Currie	Ditto ditto	April 23, 1877	October 22, 1878.	
6	S. M. Moens	Ditto ditto	March 11, 1878	March 10, 1879.	
7	J. R. Reid	Ditto ditto	April 18, 1877	February 17, 1879.	
8	W. H. Smith	Settlement Officer, 1st Grade	February 23, 1878	February 22, 1879.	
9	W. R. Burditt	Joint Magistrate, 1st Grade	March 1, 1878	February 28, 1879.	
10	J. H. Carter	Ditto ditto	December 8, 1877	September 7, 1878.	
11	A. H. Harrington	Assistant Commissioner, 1st Grade	March 21, 1877	December 20, 1878.	
12	J. H. Twigg	Joint Magistrate, 2nd Grade	May 20, 1877	September 19, 1878.	
13	H. F. D'O. Moule	Ditto ditto	February 27, 1877	August 26, 1878.	
14	W. Blennerhassett	Assistant Commissioner, 2nd Grade	May 7, 1877	May 6, 1878.	
15	J. J. D. LaTouche	District Superintendent of Police, 1st Grade.	February 20, 1878	November 19, 1879.	
16	J. S. Mackintosh	Secretary to the Board of Revenue, N.-W. Provinces.	November 5, 1877	March 4, 1879.	
17	W. Lambe	Assistant Magistrate	February 5, 1877	November 4, 1878.	
18	D. T. Roberts	Ditto ditto	April 3, 1877	November 2, 1878.	
19	T. Benson	Assistant Settlement Officer, 2nd Grade	July 13, 1877	July 12, 1878.	
20	R. D. Alexander	Assistant Magistrate	March 21, 1877	November 20, 1878.	
21	F. H. Fleher	Ditto ditto	November 1, 1877	October 31, 1878.	
22	J. W. Harris	Ditto ditto	April 8, 1878	October 7, 1878.	
23	H. G. Pearce	Ditto ditto	April 15, 1877	August 14, 1878.	
24	R. Scott	Ditto ditto	April 18, 1877	April 17, 1879.	
25	W. F. W. Wells	Assistant Commissioner, 3rd Grade	February 8, 1878	November 7, 1878.	
SPECIAL LEAVE.					
1	A. M. Markham	Joint Magistrate, 1st Grade	November 1, 1877	April 30, 1878.	
SUBSIDIARY LEAVE.					
1	S. S. Melville	Judge	March 27, 1878.		
2	H. J. Sparks	Commissioner	March 25, 1878.		
3	W. Kaye	Magistrate and Collector	March 30, 1878.		
4	C. W. Whish	Assistant Magistrate	March 25, 1878.		
NOTE.—Total absent 90					
Total of Civil Servants employed in the North-Western Provinces and Oudh 194					
Percentage of absentees 15.4					
PUNJAB.					
FURLOUGH.					
1	J. S. Campbell	Judge of Chief Court, Punjab	May 1, 1877	April 30, 1878.	Has applied to resign the service.
2	C. R. Lindsay	Ditto ditto	March 11, 1878	January 10, 1879.	
3	D. G. Barkley	Deputy Commissioner, 1st Class	April 9, 1877	April 8, 1878.	
4	C. R. Hawkins	Judicial Assistant, 3rd Grade	March 21, 1877	November 20, 1878.	
5	C. M. Rivaz	Superintendent, Kapurthala State	March 1, 1878	October 31, 1879.	
6	H. W. Steel	Assistant Commissioner, 2nd Class	May 19, 1877	August 18, 1878.	
7	W. E. Purser	Settlement Officer, 2nd Grade	March 9, 1878	March 8, 1879.	
8	C. E. Gladstone	Assistant Commissioner, 3rd Class	March 18, 1878	March 17, 1879.	
SPECIAL LEAVE.					
Nil.					
SUBSIDIARY LEAVE.					
1	R. W. Trafford	Assistant Commissioner, 1st Class	March 26, 1878	April 9, 1878	Preparatory to furlough.
NOTE.—Total absent 9					
Total of Civil Servants employed in the Punjab 88					
Percentage of absentees 10.2					

No.	NAMES.	Substantive appointment.	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
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CENTRAL PROVINCES.

FURLOUGH.

1	F. C. Anderson ..	Assistant Commissioner (Supernu- merary).	February 12, 1877	August 11, 1878.	
2	A. U. Fanshawe ..	Ditto ditto ditto	January 3, 1877	July 2, 1878.	

SPECIAL LEAVE.

1	R. H. Finch ..	Assistant Commissioner (Supernu- merary).	March 18, 1878	September 17, 1878.	
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NOTE.—Total absent

Total of Civil Servants employed in the Central Provinces

Percentage of absentees

3

25

12

BRITISH BURMA.

FURLOUGH.

1	S. F. A. Smith ..	Deputy Commissioner, 4th Grade	April 18, 1876	April 17, 1878.	
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SPECIAL LEAVE.

Nil.

NOTE.—Total absent

Total of Civil Servants employed in British Burma

Percentage of absentees

1

21

47

MYSORE AND COORG.

Nil.

HYDERABAD.

Nil.

ASSAM.

FURLOUGH.

1	A. L. Clay ..	Deputy Commissioner, 1st Grade	July 13, 1877	October 12, 1878.	
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SPECIAL LEAVE.

Nil.

SUBSIDIARY LEAVE.

1	O. G. R. McWilliam ..	Deputy Commissioner, 3rd Grade	March 25, 1878	..	..	
2	H. Luttman-Johnson ..	Ditto, ditto (Super- numerary.)	March 20, 1878	..	..	

NOTE.—Total absent

Total of Civil Servants employed in Assam

Percentage of absentees

3

15

20

NOTE.—Grand Total of absentees

Grand Total of Civil Servants employed on the Bengal establishment

Percentage of absentees

87

624

13.9

JUDICIAL.

The 15th May 1878.

No. 618.—The Governor General in Council is pleased to extend Act IX of 1861 (an Act to amend the law relating to minors) to the Hyderabad Assigned Districts, subject to the following modifications, viz. :—

For the words "regular suit," wherever they occur, the words "suit under the Code of Civil Procedure," shall be substituted.

For Section 5, the following section shall be substituted :—

"An appeal shall lie to the Court of the Judicial Commissioner of the Hyderabad Assigned Districts from any order made by a Lower Court under this Act, under rules applicable to appeals from original decrees to such Judicial Commissioner's Court, except that the memorandum of

appeal may be written on a stamp-paper of the value prescribed for petitions to the said Judicial Commissioner's Court."

In Section 7, the words "the laws in force" down to and including the words "Fort Saint George and" shall be omitted.

Section eight shall be omitted.

EDUCATION.

The 17th May 1878.

No. 122.—Under Section 12 of Act II of 1857, the Governor General in Council is pleased to authorize the affiliation of the Baulia High School in Bengal, to the Calcutta University, with effect from the 1st January 1878, and up to the standard for the B. A. Examination.

ECCLESIASTICAL.

The 16th May 1878.

No. 182.—The following list of Chaplains belonging to the Bengal Establishment, and absent on furlough or other leave on the 31st March 1878, is published for general information :—

Number.	NAMES.	Rank.	Date of commencement of furlough or other leave.	Date of expiry of furlough or other leave.	REMARKS.
FURLOUGH.					
1	Rev. F. M. F. F. Mazuchelli, D. D.	Senior Chaplain	June 28, 1876	June 27, 1878	Medical leave.
2	" T. Moore, B.A.	Ditto	Nov. 21, 1876	Nov. 20, 1878	Ditto.
3	" B. Sharpe, B.A.	Ditto	Feb. 5, 1877	Feb. 4, 1879.	Ditto.
4	" W. Drawbridge, M.A.	Ditto	Mar. 26, 1877	Sept. 25, 1878	Allowed one year's furlough with subsidiary leave from 1st April 1877. Has obtained extension of leave till August.
5	" P. J. Jarbo, M.A.	Ditto	...	...	
6	" M. S. Laing	Ditto	April 15, 1877	April 14, 1879.	
7	" G. D. Symonds	Ditto	Jan. 1, 1878	Dec. 31, 1879.	
8	" G. F. P. Blyth	Ditto	Feb. 22, 1878	Feb. 21, 1880.	
9	" B. M. Behr	Ditto	April 3, 1878	April 2, 1880.	
10	" J. S. Sandys, M.A.	Junior Chaplain	Mar. 29, 1877	Mar. 28, 1879	Medical leave.
11	" C. C. T. Fagan	Ditto	May 16, 1877	May 15, 1879	Ditto.
12	" C. R. Tollemache	Ditto	Jan. 12, 1878	Dec. 11, 1879.	

ON LEAVE OTHER THAN FURLOUGH.

Nil.

Total absent	...	...	...	...	12
Sanctioned number of Chaplains in the Bengal Presidency	...	...	...	...	90
Percentage of absentees	...	...	...	...	13.3

The 17th May 1878.

No. 185.—Appointment.—The Reverend J. W. Adams, Chaplain of Chakrata in the North-Western Provinces, to officiate as Chaplain of Jubbulpore in the Central Provinces with effect from the 1st instant.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Simla, the 17th May 1878.

No. 1006P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Hamilton Maxwell as Consul for Sweden and Norway at Bombay.

No. 1008P.—With reference to Notification No. 278P., dated 31st January 1878, Mr. Dorabjee Dinshaw, Consul for Portugal at Aden, resumed charge of his office on the 20th April 1878.

No. 1009P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Paul Koop as Consul for the German Empire at Akyab.

GENERAL.

The 14th May 1878.

No. 1298G.—The Notification of this Department, No. 649G., dated 5th March 1878, appoint-

NOTIFICATIONS.

GENERAL.

Simla, the 16th May 1878.

No. 347.—Mr. A. O. Hume, C.B., received charge of the office of Secretary to the Government of India in the Department of Revenue, Agriculture and Commerce from Mr. G. H. M. Batten on the afternoon of the 22nd ultimo.

MARINE SURVEYS.

The 16th May 1878.

No. 20.—Staff Commander J. H. Ellis, R.N., is permitted, at his own request, to resign his appointment as Deputy Superintendent in the Marine Survey Department.

A. O. HUME,

Secy. to the Govt. of India.

ing Lieutenant L. W. Mathews, R.N., H.M.S. *London*, to officiate as Assistant Political Agent at Zanzibar, is hereby cancelled.

The 16th May 1878.

No. 1319G.—The following promotions are made in the graded Political service, with effect from the 24th April 1878, the date on which Colonel J. Watson, C.B., V.C., Resident, 2nd Class, and Political Agent, Gwalior, made over charge of his duties:—

Lieutenant-Colonel E. C. Impey, Resident, 3rd Class, and Officiating Resident, Nipal, to be Resident, 2nd Class, substantive *pro tempore*, vice Colonel Watson.

Mr. F. Henvey, Officiating Resident, 2nd Class, and Officer on special duty in Cashmere, to be Resident, 3rd Class, substantive *pro tempore*, vice Lieutenant-Colonel Impey, but to continue to officiate as Resident, 2nd Class, vice Mr. Girdlestone.

Major T. Cadell, V.C., Political Agent, 1st Class, and Officiating Political Agent, Meywar, to officiate as Resident, 3rd Class, vice Mr. Henvey.

No. 1320G.—Surgeon D. Mullen, M.D., attached to the 13th Regiment Native Infantry, is appointed to officiate as medical officer in charge of the Meywar Bheel Corps, with effect from the date of assuming charge, vice Surgeon W. A. Simmonds, proceeding on furlough.

The 17th May 1878.

No. 1331G.—Captain C. W. Burton, Political Assistant, 3rd Class, and Assistant to the Agent to the Governor General in Rajpootana at Soorjan-gurh, is graded as an Additional Political Agent of the 3rd Class for the period during which he may be employed in Bickaneer, with effect from the 1st January 1878.

No. 1341G.—The following extract from the *London Gazette*, dated 5th April 1878, is published for information:—

At the Court at *Windsor*, the 26th day of *March* 1878.

PRESENT:

The QUEEN'S Most Excellent Majesty.
Lord President.
Lord Privy Seal.
Duke of Devonshire.
Lord Chamberlain.
Earl of Derby.
Mr. Watson.

WHEREAS by section 18 of "The Extradition Act, 1870," it is among other things enacted, that if by any law made after the passing of the said Act by the Legislature of any British Possession, provision is made for carrying into effect within such Possession the surrender of fugitive criminals who are in, or suspected of being in, such British Possession, Her Majesty may by the Order in Council applying the said Act in the case of any Foreign State, or by any subsequent Order, either—

Suspend the operation within any such British Possession of the said Act, or of any part thereof, so far as it relates to such Foreign State, and so long as such law continues in force there and no longer;

Or direct that such Law or Ordinance, or any part thereof, shall have effect in such British Possession, with or without modifications and alterations, as if it were part of the Act:

And whereas by an Act enacted by the Legislature of the Leeward Islands, the short title of which is "The Leeward Islands Extradition Act, 1877," it is provided that "all powers vested in and acts authorized or required to be done by a Police Magistrate or any Justice of the Peace in relation to the Surrender of Fugitive Criminals in the United Kingdom under 'The Extradition Acts, 1870 and 1873,' are thereby vested in and may in the Colony be exercised and done by any resident Magistrate in relation to the Surrender of Fugitive Criminals under the said Acts."

And whereas it is further provided by the said Act that the said Act shall not come into operation until Her Majesty shall by Order in Council direct that the said Act shall have effect within the Colony as if it were part of "The Extradition Act, 1870," but that the said Act shall thereafter come into operation as soon as such Order in Council shall have been publicly made known in the Colony.

Now, therefore, Her Majesty, in pursuance of "The Extradition Act, 1870," and in exercise of the power in that behalf in the said Act contained, doth by this present Order, by and with the advice of Her Majesty's Privy Council, direct that the said Act shall have effect in the Colony of the Leeward Islands, without modification or alteration, as if it were part of "The Extradition Act, 1870."

And the Right Hon'ble Sir Michael Edward Hicks-Beach, Baronet, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

No. 1342G.—The following extract from the *London Gazette*, dated 5th April 1878, is published for information:—

At the Court at *Windsor*, the 26th day of *March* 1878.

PRESENT:

The QUEEN'S Most Excellent Majesty.
Lord President.
Lord Privy Seal.
Duke of Devonshire.
Lord Chamberlain.
Earl of Derby.
Mr. Watson.

WHEREAS by section 18 of "The Extradition Act, 1870," it is among other things enacted, that if by any law made after the passing of the said Act by the Legislature of any British Possession, provision is made for carrying into effect within such Possession the surrender of fugitive criminals who are in, or suspected of being in, such British Possession, Her Majesty may by the Order in Council applying the said Act in the case of any Foreign State, or by any subsequent Order, either—

Suspend the operation within any such British Possession of the said Act, or of any part thereof, so far as it relates to such Foreign State, and so long as such law continues in force there and no longer;

Or direct that such Law or Ordinance, or any part thereof, shall have effect in such British Possession, with or without modifications and alterations, as if it were part of the Act:

No. 577.

CIVIL PENSION CODE.

SUPPLEMENT D (PAGE 107).

In Section I, for the words quoted on the margin, read—"A

"In consideration of a monthly contribution to the extent noted in the margin, by the Pilots," &c. monthly contribution to the extent noted in the margin, is made by the Pilots," &c. Also, after "orphans" insert "and;" and, in seventh line, for "will be allowed," read "are granted."

Insert the following as Section 1A (page 108):—

Section 1A.—On the reorganisation of the Pilot Service in 1873, members of that service at the date of reorganisation were specially permitted to subscribe for pensions to their families, without also subscribing for annuities for themselves, at the following rates, viz.—

For a—	Rs.	Per mensem.
Branch Pilot	...	16
Master Pilot	...	8
First Mate Pilot	...	4
Second Mate Pilot and Volunteer	...	2

A member of the Pilot service at the date of reorganisation was also permitted to subscribe for a family pension at rates higher than those corresponding with his rank, on the conditions—

(a) that the aggregate of the subscribers' contribution qualifying for the pension of such higher grade must not be less than—

Rs. 5,000 for a Branch Pilot,
" 3,000 " Master Mate,
" 1,800 " First Mate,
" 900 " Second Mate and Volunteer.

(b) that if the aggregate of the contribution be less than this prescribed minimum, a deduction of one-sixth should be made from the pension which would otherwise have been paid to his widow, till the amount is made up.

The privilege of subscribing at a higher rate than that corresponding to an officer's own rank is restricted to an officer who, on or after the reorganisation of 1873, and before the 27th October 1877, elected to contribute in a grade higher than his own. An officer so circumstanced can continue to enjoy this privilege; but all Pilots admitted to the service after 27th October 1877 are required to subscribe at the rates detailed on the margin of Section I.

And whereas by an Act enacted by the Legislature of Queensland, the short title of which is "The Extradition Act (Queensland), 1877," it is provided that "all powers vested in and acts authorized or required to be done by a Police Magistrate or any Justice of the Peace in relation to the Surrender of Fugitive Criminals in the United Kingdom under 'The Extradition Acts, 1870 and 1873,' are thereby vested in and may in the Colony be exercised and done by any Police Magistrate in relation to the Surrender of Fugitive Criminals under the said Acts."

And whereas it is further provided by the said Act that the said Act shall not come into operation until Her Majesty shall by Order in Council direct that the said Act shall have effect within the Colony as if it were part of "The Extradition Act, 1870," but that the said Act shall thereafter come into operation as soon as such Order in Council shall have been publicly made known in the Colony.

Now, therefore, Her Majesty, in pursuance of "The Extradition Act, 1870," and in exercise of the power in that behalf in the said Act contained, doth by this present Order, by and with the advice of Her Majesty's Privy Council, direct that the said Act shall have effect in the Colony of Queensland, without modification or alteration, as if it were part of "The Extradition Act, 1870."

And the Right Hon'ble Sir Michael Edward Hicks-Beach, Baronet, one of Her Majesty's Principal Secretaries of State, is to give the necessary directions herein accordingly.

C. L. PEEL.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th May 1878.

PENSIONS, GRATUITIES, &C.

No. 576.—The Governor General in Council directs the publication of the following addenda and corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Chapter XXII (page 67).

Add the following to Section 124 in this Chapter as clause (c):—

124 (c).—"A pension granted under clause a (1 or 2) will, unless the pensioner is more than 60 years old, in which case it will be permanent, continue, in the first instance, for two years only. At the end of 18 months, the pensioner shall be examined afresh by a medical officer in charge of a civil station, upon whose report the Local Government will decide whether the pension shall be continued, or not, for a further term, or permanently, and whether the pensioner shall be subjected or not to further medical examination."

MINT AND CURRENCY.

No. 497.

The 14th May 1878.

The following Observations are published for general information :—
Read—

The Report of the Head Commissioner of the Department of Issue of Paper Currency received on the 25th April 1878.—(NOTE.—This Report will be published in Calcutta.)

OBSERVATIONS.—The average amount of the notes issued by the Paper Currency Department, outstanding on the last day of each calendar month in the year 1876-77, was Rs. 11,64,16,538, being more by Rs. 28,89,917 than the corresponding amount in 1875-76 (Rs. 11,35,26,621), and by Rs. 16,20,456 than the average of the corresponding amounts for the five years 1871-76 (Rs. 11,47,96,082). The public balances, and the balances of the three Presidency Banks, were, throughout the year, lower than in 1875-76, and less than the average of the five years 1871-76; so that the growth in the circulation is probably due to an increasing use by the public in general, of currency notes as compared with specie. Progress in this respect must needs be slow; but the advance in the year seems satisfactory, and the steadiness of the circulation continues to afford good evidence of the general soundness of the system. It is believed that no better system of paper currency is anywhere in existence, than that of British India.

2. The minimum amount outstanding during the year was Rs. 10,53,22,945 (on the 13th May), the maximum Rs. 12,55,11,855 (on the 7th February); the range being Rs. 2,01,88,910 against Rs. 1,49,25,955 in 1875-76, and Rs. 2,10,61,695 in 1874-75.

3. Notes for Rs. 5,15,78,505 were issued during the year against silver bullion; the highest amount of silver bullion held at one time in the reserve being Rs. 2,50,68,536 (on the 22nd February 1877). The practical effect of the Notification No. 2725, dated 25th November 1876, is, that all silver bullion intended for conversion into legal tender coin, is now first exchanged for notes issued by the Paper Currency Department, the Treasury being entirely relieved from the onerous duty of buying the bullion. The full effect of the Notification was not experienced till 1877-78.

4. Notes issued at Allahabad and Lahore for Rs. 2,45,45,305 were cashed in Calcutta as required by the law, being Rs. 29,13,545 less than in 1875-76, and Rs. 12,95,700 less than in 1874-75. Analogously, notes issued at Calicut and Coconada for Rs. 69,33,135 were cashed at Madras; and notes issued at Nagpore, Kurrachee, and Akola, for Rs. 23,31,885, were cashed at Bombay. Altogether, notes issued in the interior for Rs. 3,38,10,325 were cashed at the Presidency towns as required by law: besides this, notes for Rs. 4,89,47,370 were, without legal obligation, cashed at offices other than the office of issue.

5. The Currency Department spent Rs. 21,747 in moving 50 lakhs of coin from Bombay, and 35 lakhs from Allahabad and Lahore, to Calcutta. There were also specie remittances of Rs. 12,48,555 in the minor Presidencies.

6. The transactions with the public in Home Circle notes were much larger than in 1875-76, thus—

	1875-76.	1876-77.	More in 1876-77.
	Rs.	Rs.	Rs.
Notes issued ...	62,69,70,815	78,33,73,385	15,64,02,570
Notes discharged ...	62,17,81,655	77,59,99,200	15,42,17,545

The increase is chiefly in the higher values: the value of notes for Rs. 10,000 issued, exceeded the previous year's issues by Rs. 8,48,10,000; and the value of notes for Rs. 1,000 exceeded the previous year's issues by Rs. 4,94,73,000: but all the denominations shew some increase. Of the excess issues, 8½ crores were in Calcutta and 5½ crores in Bombay.

7. The number of notes cancelled and not re-issued increased from Rs. 35,00,318 to Rs. 36,61,384; the proportion of notes cancelled, however, having decreased from 66·43 per cent. to 64·21 per cent.

8. The turn-over of notes at the Calcutta Office continues largely to exceed the transactions elsewhere, as follows :—

	Cashed.	Issued.
	Rs.	Rs.
CALCUTTA, daily average ...	12,360	12,262
BOMBAY, daily average ...	4,267	4,237

This is to be attributed mainly to the practice of the Presidency Bank of Bengal, which passes all its notes daily through the Currency Office.

9. It has been seen that, including the encashments not obligatory by law, Rs. 8,27,57,695 were remitted from one centre of issue to another through the Currency Department, as compared with Rs. 5,96,63,920 in 1875-76 and Rs. 6,16,82,885 in 1876-77. Besides these considerable transactions, notes were cashed within their own circles for all comers, throughout the year, at 124 Treasuries, and, usually, at 42 more, the corresponding figures of 1875-76 being 105 and 57; at only 19 Treasuries—few of which were important—was it seldom possible to cash notes. Further, the value of notes cashed and issued for silver at Government Treasuries, compares as follows with those of 1875-76 :—

	Cashed.	Issued.	Total.
	Rs.	Rs.	Rs.
1875-76 ...	3,52,80,715	4,74,74,715	8,27,55,430
1876-77 ...	4,01,15,135	4,47,53,625	8,48,68,760

Thus, Government Currency Notes enter largely into the internal remittances of the country.

10. The Head Commissioner observes that these transactions would be larger if the Government could keep larger supplies of notes in District Treasuries: this may, doubtless, be true, but the Government is not prepared to lock up the very large capital that must be provided if such a policy were adopted.

11. In his 36th paragraph, the Head Commissioner states the proportion of Government balances held in notes in each Province on the 31st March; but, without the actual amounts held, and totals, the Statement is of little interest. These figures should be given in future.

12. Two cases are now returned of claims for notes paid under indemnity being made good, of which one only is said to have occurred in 1876-77. The Head Commissioner should explain in what year the other case occurred, and why he reported, last year, that no claim had, till then, been made good. It is satisfactory that, while Rs. 12,10,670 has been paid on lost notes under bonds of indemnity, only Rs. 805 have been subsequently reclaimed in all; and the State has suffered, as yet, no loss.

13. So far as is known, no forged note has yet escaped detection in the Currency Offices; but a few such notes, all for Rs. 100, have been discovered in circulation in the Bombay Presidency during the last two years.

14. The value of small silver and copper supplied to the public amounted to Rs. 19,51,460, being less by Rs. 8,86,519 than last year. Some explanation of the decrease would have been interesting.

15. The net profits of the Department in 1876-77 amounted to Rs. 20,55,142 as compared with Rs. 20,32,190 in 1875-76, and Rs. 19,80,151 in 1874-75.

16. The management of the Department during the year was chiefly in the hands of Mr. E. F. Harrison, to whom the acknowledgments of the Government are again due.

The 17th May 1878.

No. 578.—Abstract of the account of the department of issue of Paper Currency on the 30th April 1878, published as required by Section 23 of the Indian Paper Currency Act, 1871 :—

CIRCLES OF ISSUE.	Whole amount of notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	Total.
	Rs.	Rs.	Rs.	Rs.
Calcutta	6,61,95,565	56,36,235	68,12,649	1,24,48,884
Madras	1,42,22,350	77,46,690	...	77,46,690
Bombay	3,19,65,375	2,17,57,019	1,80,02,651	3,97,59,670
Allahabad	60,64,055	60,99,390	...	60,99,390
Lahore	53,34,235	29,96,190	...	29,96,190
Calicut	14,19,110	5,87,745	...	5,87,745
Coconada	32,77,010	33,90,360	...	33,90,360
Nagpore	7,16,615	5,30,975	...	5,30,975
Kurrachee	25,26,095	12,81,330	...	12,81,330
Akola	12,74,540	12,20,650	...	12,20,650
TOTAL	13,29,94,950	5,12,47,184	2,48,15,300	7,60,62,484
Invested in Government securities under Section 17 of the Act				5,69,32,466
GRAND TOTAL				13,29,94,950

SEPARATE REVENUE.—POST OFFICE.

The 17th May 1878.

No. 553.—Mr. H. G. Turner, Officiating Post Master General of Madras, is granted privilege leave for 3 months from the 25th May 1878, or such subsequent date as he may be relieved by Mr. Turton Smith.

Mr. Turton Smith, Assistant Director General of the Post Office of India, is appointed to officiate as Post Master General of Madras, and Mr. Philip Sheridan, Chief Superintendent of the Travelling Post Office, to officiate as Assistant Director General of the Post Office of India, during Mr. Turner's absence, or until further orders.

No. 579.—Mr. H. E. M. James, Post Master General, Bombay, is granted furlough to Europe for 18 months, with effect from 7th June 1878, and subsidiary leave for 20 days.

Mr. J. K. Spence, of the Bombay Civil Service, is appointed to officiate in the 2nd grade of Post Masters General, and is posted to Bombay, with effect from the date on which Mr. James avails himself of his subsidiary leave.

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 11th May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 447.—ADJUTANT GENERAL'S DEPARTMENT—

Major C. K. Chatfield, 51st Foot, to be Deputy Assistant Adjutant General for Musketry, vice Major W. C. Mackinnon, appointed Assistant Adjutant General for Musketry.

The 15th May 1878.

RETIREMENTS.

No. 448.—Mr. George Welsh Kellner, c.s.i., Accountant General, Military Department, is

permitted to retire from the service, on an invalid pension, under section 59(c) of the Civil Pension Code, with effect from the 1st May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 449.—ACCOUNTS BRANCH, MILITARY DEPARTMENT—

Major O. R. Newmarch, Deputy Accountant General, to be Accountant General, Military Department, with effect from the 1st May 1878, vice Mr. G. W. Kellner, c.s.i., retired.

Major Newmarch officiated as Accountant General from the 18th to the 30th April 1878.

The 17th May 1878.

No. 450.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India—

Lieutenant William Lambert, 70th Foot, Officiating Squadron Officer, 4th Punjab Cavalry, Punjab Frontier Force,—2nd April 1877.

Lieutenant Archibald Ross Murray, 2nd Battalion, 9th Foot, Officiating Squadron Officer, 13th Bengal Lancers,—25th April 1877.

No. 451.—LONDON GAZETTE—

The following extracts are published for general information :—

"London Gazette," dated the 1st March 1878, pages 1768 and 1769.

War Office, Pall Mall, 1st March 1878.

BREVET.

The following promotions to take place consequent on the death, on 7th February 1878, of Lieutenant-General Sir Alfred T. Wilde, k.c.b., c.s.i., Madras Staff Corps :—

Major-General Thomas Augustus Carey, Bengal Staff Corps, to be Lieutenant-General. Dated 8th February 1878.

Lieutenant-Colonel and Brevet Colonel Thomas Thompson, Madras Staff Corps, to be Major-General. Dated 8th February 1878.

The undermentioned Lieutenant-Colonels to be Colonels :—

George Augustus Brown, Bengal Staff Corps. Dated 21st October 1877.

William Carnell, Bengal Staff Corps. Dated 11th December 1877.

Augustus Hall Cooke, Madras Staff Corps. Dated 11th December 1877.

John Macdonald, Bengal Staff Corps. Dated 11th December 1877.

Robert Yeld Chambers, Bengal Staff Corps. Dated 11th December 1877.

Lionel D'Arcy Dunsterville, Bombay Staff Corps. Dated 12th December 1877.

Robert Vernor Handyside, Madras Staff Corps. Dated 12th December 1877.

William Howell Beynon, Bombay Staff Corps. Dated 20th December 1877.

John Thornhill Watson, Bengal Staff Corps. Dated 20th December 1877.

William Oliver Swanston, Madras Staff Corps. Dated 20th December 1877.

William Henry Robinson Godfrey, Madras Staff Corps. Dated 20th December 1877.

Charles Metcalfe Hailes, Madras Staff Corps. Dated 20th December 1877.

Joseph White Orchard, Bengal Staff Corps. Dated 20th December 1877.

Alexander Davidson Clay, Madras Staff Corps. Dated 20th December 1877.

Charles Daxat Clementson, Madras Staff Corps. Dated 26th December 1877.

The undermentioned officers of Her Majesty's Indian Military Forces to have a step of honorary rank on retirement :—

To be Major-Generals.

Lieutenant-Colonel and Brevet Colonel Lennox James Farquharson, Bengal Army. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel Robert Patrick Anderson, Bengal Staff Corps. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel William Cornwallis Phillips, Madras Staff Corps. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel Percy Lee Holmes, Madras Staff Corps. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel Francis George Hodgson, Madras Staff Corps. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel William Henry Hessey, Madras Staff Corps. Dated 2nd March 1878.

Lieutenant-Colonel and Brevet Colonel Archibald William Graham, Bombay Staff Corps. Dated 2nd March 1878.

To be Lieutenant-Colonels.

Major Henry Homersham Godwin-Austen, Bengal Staff Corps. Dated 2nd March 1878.

Major John Foster Forbes, Bombay Staff Corps. Dated 2nd March 1878.

"London Gazette," dated the 12th March 1878, page 1946.

War Office, Pall Mall, 12th March 1878.

BREVET.

The undermentioned promotions to take place amongst the officers of Her Majesty's Indian Military Forces, consequent on the death of Lieutenant-General L. Barrow, c.b., Madras Staff Corps, on the 1st October 1877; of Major-General E. E. Miller, Madras Staff Corps, on the 10th October 1877; and of Major-General E. C. Beale, Bombay Infantry, on the 31st December 1877 :—

To be Major-Generals.

Colonel George Staple Dobbie, Madras Infantry. Dated 2nd October 1877.

Colonel Arthur Newbolt Rich, Madras Infantry. Dated 11th October 1877.

Colonel Henry Augustus Adams, Bombay Infantry. Dated 1st January 1878.

The following promotion on the Retired List to be made under Article 15 of the Royal Warrant of 28th January 1878, in consequence of the arrangements rendered necessary by the removal to the Retired List from 22nd December 1877 of General Philip Francis Story, c.b., Bengal Cavalry :—

To be General.

Lieutenant-General Henry William Matthews, Bengal Infantry. Dated 22nd December 1877.

The undermentioned Warrant Officers, Bengal Establishment, to be granted a step of Honorary rank :—

To be Captains.

Deputy Commissary and Honorary Lieutenant Patrick Grice. Dated 30th June 1877.

Deputy Commissary and Honorary Lieutenant Henry Smith. Dated 30th June 1877.

To be Lieutenants.

Deputy Assistant Commissary Matthew Gaynor. Dated 30th June 1877.

"London Gazette," dated the 19th March 1878, page 2069.

India Office, 18th March 1878.

Her Majesty has been pleased to approve of the undermentioned admissions to Her Majesty's Indian Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Reginald Campbell Hadow, 55th Foot. Dated 28th October 1871.

Lieutenant D'Arcy Wentworth Thuillier, 1st Battalion, 8th Foot. Dated 28th October 1871.

Lieutenant Claude Frederick Gambier, 1st Battalion, 21st Foot. Dated 30th December 1871.

Lieutenant Francis George Lawrence Mainwaring, 63rd Foot. Dated 30th December 1871.

Lieutenant William Grenville Mansel, 68th Foot. Dated 30th December 1871.

Lieutenant George Blakiston Renny, 62nd Foot. Dated 27th March 1872.

Lieutenant Edward Henry Hopton Montresor, 1st Battalion, 8th Foot. Dated 8th May 1873.

Lieutenant Malcolm John Meade, 89th Foot. Dated 9th August 1873.

Lieutenant Walter Richard Pollock Hamilton, 70th Foot. Dated 28th February 1874.

Lieutenant Neville Francis FitzGerald Chamberlain, 1st Battalion, 11th Foot. Dated 9th August 1874.

Lieutenant James Loughnan O'Bryen, 1st Battalion, 11th Foot. Dated 28th September 1874.

Lieutenant Henry Lushington Ramsay, 1st Battalion, 6th Foot. Dated 28th September 1874.

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Evelyn Pulteney Gurdon. Dated 20th January 1878.

Major (Brevet Lieutenant-Colonel) Frederick Thomas Bainbridge. Dated 20th January 1878.

Major (Brevet Lieutenant-Colonel) George Vincent Fosbery, v.c. Dated 20th January 1878.

To be Major.

Captain Alexander England. Dated 4th January 1878.

To be Captains.

Lieutenant William Hill. Dated 5th January 1878.

Lieutenant William Henry Salmon. Dated 12th January 1878.

BENGAL ARMY.

CAVALRY.

To be Lieutenant-Colonel.

Major (Brevet Lieutenant-Colonel) Henry Melvill. Dated 31st December 1877.

"London Gazette," dated the 26th March 1878 page 2190.

War Office, Pall Mall, 26th March 1878.

BREVET.

The first Christian name of Major-General J. C. Innes, Bengal Infantry, whose promotion to the rank of Lieutenant-General was notified in the Gazette of 15th February 1878, is James, and not John, as therein stated.

To be Surgeon-General.

Deputy Surgeon-General James Tyrell Carter Ross, Bengal Army. Dated 27th March 1878.

To be Deputy Surgeons-General.

Surgeon-Major Henry Francis Williams, M.D., Bengal Army. Dated 27th March 1878.

Surgeon-Major George Flower Trimmell, Madras Army. Dated 27th March 1878.

"London Gazette," dated the 2nd April 1878, pages 2312 and 2315.

War Office, Pall Mall, 2nd April 1878.

BREVET.

The undermentioned officers to be Colonels:—

Lieutenant-Colonel Thomas William West Pierce, Bombay Staff Corps. Dated 29th December 1877.

Lieutenant-Colonel Thomas Lamb, Bengal Staff Corps. Dated 20th January 1878.

Lieutenant-Colonel Alfred Chamberlain Lilly, Madras Staff Corps. Dated 20th January 1878.

Lieutenant-Colonel Hastings Fraser, Madras Staff Corps. Dated 20th January 1878.

Lieutenant-Colonel William Munro, Madras Staff Corps. Dated 20th January 1878.

India Office, 1st April 1878.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Francis Sheffield Sorell, 45th Foot. Dated 28th October 1871.

Lieutenant Mossom Innis Gibbs, 73rd Foot. Dated 30th December 1871.

Lieutenant Arthur Wilbraham Twining Radcliffe, 2nd Battalion, 12th Foot. Dated 9th August 1873.

Lieutenant Welby Francis Montresor, 10th Hussars. Dated 19th October 1873.

Lieutenant Henry Turner Faithfull, R.A. Dated 12th February 1874.

Lieutenant Charles Harold Hopworth Beley, 2nd Battalion, 1st Foot. Dated 28th February 1874.

Lieutenant George Atkins Collins, 1st Battalion, 5th Foot. Dated 13th June 1874.

"London Gazette," dated the 9th April 1878, page 2453.

India Office, 8th April 1878.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant William George Dunsford, 108th Foot. Dated 28th October 1871.

Lieutenant Robert Francis Gartside-Tipping, 51st Foot. Dated 3rd August 1873.

Lieutenant Edward Montgomerie Nedham, 62nd Foot. Dated 9th August 1873.

"London Gazette," dated the 16th April 1878, page 2573.

India Office, 15th April 1878.

Her Majesty has been pleased to approve of the following promotions among the officers of the Staff Corps, and of Her Majesty's Indian Military Forces, made by the Governments in India:—

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major the Honourable James Hay Fraser. Dated 20th February 1878.

To be Majors.

Captain Robert Atkins. Dated 4th February 1878.

Captain James Richard Marcett. Dated 4th February 1878.

Captain Thomas Bernard Michell. Dated 19th February 1878.

Captain Hipplesey Cunliffe Marsh. Dated 20th February 1878.

To be Captains.

Lieutenant Alliston Champion Toker. Dated 4th May 1872.

Lieutenant Alexander James Corse-Scott. Dated 26th January 1878.

Lieutenant Benjamin Chamney Graves. Dated 30th January 1878.

Lieutenant John Meredith Douglas Lewes. Dated 30th January 1878.

Lieutenant Edward Henry Bingham. Dated 13th February 1878.

Lieutenant James Butler. Dated 20th February 1878.

No. 452.—ARMY REMOUNT DEPARTMENT.—

First Class Veterinary Surgeon E. J. Batt, Assistant Superintendent, Horse Breeding Operations, to officiate as General Superintendent of Horse Breeding Operations during the absence on furlough of Staff Veterinary Surgeon J. H. B. Hallen, with effect from the date on which he assumed charge of the appointment.

BENGAL ARMY REGULATIONS.

No. 453.—It is notified for general information that clause d, para. 1305 of the Bengal Army Regulations, does not apply to non-commissioned officers employed in departments, but only to those men performing purely military duty, and who are not eligible for promotion to the warrant grade.

2. Non-commissioned officers of departments will, however, be required, in the event of taking furlough, to give a certificate that they have every intention of returning to India on the expiration of their leave.

FURLOUGH AND LEAVE.

No. 454.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Major George Newmarch, Royal Engineers, Executive Engineer, 1st grade, Public Works Department, British Burmah,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Surgeon William Allason Simmonds,—medical certificate, for six months, under Rule VI of the Regulations of 1875.

Captain Charles Cunningham, Royal Engineers, Executive Engineer, 3rd grade, Hyderabad, Public Works Department,—private affairs, for two years, under Rule IX of the Regulations of 1868.

No. 455.—Captain Lachlan Foster Jamieson, Bengal Staff Corps, Assistant Superintendent of Reserve Remount Depôts, is granted leave of absence in India for six months on medical certificate under Rule XXV of the Regulations of 1868, with effect from the 28th April 1878.

No. 456.—The following extracts from Lists Nos. 15 and 16, dated the 12th and 18th April

1878, respectively, received from the India Office, are published for general information:—

Permitted to return to duty.

Major C. Crawford, R.E.

„ L. C. deL. Daniell, Staff Corps.

„ J. Eckford, R.E.

Granted extensions of leave.

Major D. T. H. Sampson, Staff Corps,—six months, medical certificate.

Major H. P. P. Nash, Staff Corps,—four months, medical certificate.

Major A. K. J. C. Mackenzie, Cavalry,—four months, medical certificate.

No. 457.—REPORTS OF DEPARTURE.—

Lieutenant-Colonel (Brevet Colonel) G. C. Hankin, Bengal Staff Corps, G. G. O. No. 56 of 1878,—Mongolia, 11th March 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) C. J. Godby, Bengal Staff Corps, G. G. O. No. 33 of 1878,—Mongolia, 11th March 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) R. Jenkins, Cavalry, G. G. O. No. 296 of 1878,—City of Baltimore, 23rd March 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) G. A. Williams, Bengal Staff Corps, G. G. O. No. 212 of 1878,—Indus, 25th March 1878, from Bombay.

Lieutenant-Colonel R. H. Inglis, Infantry, G. G. O. No. 87 of 1878,—Indus, 25th March 1878, from Bombay.

Major C. H. Grace, Madras Staff Corps, Madras G. O. No. 85 of 1878,—Italia, 16th March 1878, from Bombay.

Major H. W. Webster, Bengal Staff Corps, G. G. O. No. 110 of 1878,—Italia, 16th March 1878, from Bombay.

Major W. A. Roberts, Royal Artillery, G. G. O. No. 146 of 1878,—Mongolia, 11th March 1878, from Bombay.

Major A. England, Bengal Staff Corps, G. G. O. No. 10 of 1878,—Italia, 16th March 1878, from Bombay.

Surgeon B. O'Brien, M.D., G. G. O. No. 261 of 1878,—Malabar, 14th March 1878, from Bombay.

Captain A. J. Bannerman, Bombay Staff Corps, Bombay G. O. No. 165 of 1878,—Travancore, 4th March 1878, from Bombay.

Captain E. J. deLautour, Royal Artillery, G. G. O. No. 193 of 1878,—Mongolia, 11th March 1878, from Bombay.

Captain W. L. Le Breton, Bombay Staff Corps, Bombay G. O. No. 216 of 1878,—Mongolia, 11th March 1878, from Bombay.

Captain J. L. Ferris, Bengal Staff Corps, G. G. O. No. 110 of 1878,—Italia, 16th March 1878, from Bombay.

Captain W. B. Aislabie, General List, Infantry, G. G. O. No. 193 of 1878,—Venetia, 18th March 1878, from Bombay.

Captain W. B. Birch, Bengal Staff Corps, G. G. O. No. 134 of 1868,—Sumatra, 15th April 1878, from Bombay.

Lieutenant E. Bruce, Bengal Staff Corps, G. G. O. No. 261 of 1878,—Malabar, 14th March 1878, from Bombay.

Honorary Lieutenant and Deputy Assistant Commissary C. Owens, G. G. O. No. 338 of 1878,—*Sumna*, 28th March 1878, from Bombay.

Sub-Conductor H. Martin, G. G. O. No. 296 of 1878,—*Malabar*, 14th March 1878, from Bombay.

Sub-Conductor D. Fraser, G. G. O. No. 320 of 1878,—*Sumna*, 28th March 1878, from Bombay.

PENSIONS.

No. 458.—The undermentioned widows are admitted to the Order of Merit pensions specified below:—

Name.	Rank, name and Corps of deceased.	Date of admission.	Class of order of merit.	Circle of payment.
Dallaroo ..	Ramjeewan Doo-bay, Subadar, Saugor Police.	29th June 1863.	3rd Class, Rs. 1-13-4 per mensem as Sepoy. For three years.	N.-W. P.
Dinmanee ..	Bhyrowpersaud Sookul, Subadar, Saugor Police.	Oct. 1868.	3rd Class, Rs. 1-13-4 per mensem as Sepoy. For three years.	N.-W. P.

TRANSFER OF OFFICERS.

No. 459.—The services of Colonel C. Reay, Bengal Staff Corps, are placed temporarily at the disposal of the Home Department.

No. 460.—The services of Surgeon L. R. Dawson are placed temporarily at the disposal of the Home Department.

No. 461.—The services of Lieutenant J. G. Morris, 44th Foot, Officiating Wing Officer, on probation, 14th (The Ferozepore) Regiment of Native Infantry, are placed at the disposal of the Foreign Department.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 17th May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 30.—Mr. B. Read, 1st Class Engineer, is appointed to the charge of the I. G. Turret Ships *Abyssinia* and *Magdala*, vice Mr. J. Kerr, deceased.

Mr. W. Barrett, 2nd Class Engineer, attached to the I. G. S. *Dalhousie*, is transferred temporarily to the I. G. Turret vessels, vice Mr. B. Read.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 11th May 1878.

No. 215.—The following temporary promotions are made in the General List of Accountants with effect from the 22nd March 1878, vice Mr. J. W.

Wilkinson, Accountant, 1st grade, promoted to temporary Deputy Examiner:—

To be Accountant, 1st Grade.

Mr. J. M. Broderick, Accountant, 2nd grade, attached to the Office of the Accountant General, Public Works Department.

To be Accountants, 2nd Grade.

Mr. C. E. Hubbard and Mr. W. Ogden, Accountants, 3rd grade, attached to the Office of the Accountant General, Public Works Department.

No. 216.—Mr. A. H. Middleton, Accountant, 4th grade, British Burmah, is promoted to the 3rd grade, temporary rank, with effect from the 22nd March 1878.

The 14th May 1878.

No. 217.—The services of Mr. W. B. Grassby, Apothecary, Indus Valley State Railway, are replaced at the disposal of the Military Department.

No. 218.—Pundit Soorjun Roy, Officiating Accountant, 3rd grade, Punjab Northern State Railway, is transferred to the Military Works Branch.

No. 219.—Mr. E. Marval, Pay Master, 3rd grade, Central System of State Railways, is granted leave on medical certificate for 13 months and 23 days, with effect from 3rd March 1878, under Section 3, Supplement F, Civil Leave Code.

No. 220.—The resignation of his appointment by Mr. T. B. Stoney, Executive Engineer, 3rd grade, Bengal Irrigation Branch, is accepted, with effect from 31st March 1878.

No. 221.—Major T. F. Dowden, R.E., Executive Engineer, 1st grade, temporary rank, is appointed to officiate temporarily in class I of the Railway Revenue Establishment as Manager, Rajputana State Railway, vice Captain F. Firebrace, R.E., gone on furlough.

The 15th May 1878.

No. 222.—Mr. A. C. Newcombe, Assistant Engineer, 2nd grade, North-Western Provinces and Oudh, Irrigation Branch, is transferred to the Accounts Branch of the Public Works Department as an Assistant Examiner, 2nd grade, and posted to the Central Office of Accounts of those Provinces.

The 16th May 1878.

No. 223.—Mr. H. D. La Touche, Executive Engineer, 1st grade, Central System of State Railways, is appointed to officiate as Engineer-in-Chief, Sindia State Railway, with the rank of temporary Superintending Engineer, 3rd grade, during the absence of Mr. H. Bell on privilege leave, or until further orders.

The 17th May 1878.

No. 224.—Mr. J. H. Trott, Accountant, 4th grade, Rajputana State Railway, was permitted to resign his appointment in the Accounts Branch of the Public Works Department on the 18th November 1877.

TELEGRAPH.

The 17th May 1878.

No. 225.—*Erratum.*—In Public Works Department Notification No. 179 of the 28th April 1878, for "privilege leave," read "furlough," and for "Major Mallock, R.E.," read "Major H. Mallock, R.E."

No. 226.—Mr. W. R. Brooke, Superintendent, 1st grade, officiated as Director of Traffic from the 15th February to the 4th April 1878, during the absence of Mr. J. H. Lane on privilege leave.

W. A. CROMMELIN, *Major-Genl., R. E.,*
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 21.} SIMLA, SATURDAY, MAY 25, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

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SUPPLEMENT No. 21.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 23rd May 1878.

No. 599.—His Excellency the Governor General in Council is pleased to direct the addition of the offices of Deputy Director and of Engineer and Electrician of the Persian Gulf Section of the Indo-European Telegraph to the second and third classes respectively of the supplementary graded list of civil offices not reserved for members of the Covenanted Civil Service published under Home Department Notification No. 2032, dated the 1st November 1877, with Her Majesty's Warrant of Precedence for India. The Deputy Director and the Engineer and Electrician will therefore take rank respectively with officers entered as No. 72 and No. 77 in the Warrant of Precedence.

The 24th May 1878.

No. 572.—*Erratum.*—In Rule VII of the Rules published in Home Department Notification No. 707, dated 29th March last, for the words "Home Department" read "Home Government."

ESTABLISHMENTS.

The 21st May 1878.

No. 598.—*Appointments.*—Colonel T. Lamb, Deputy Commissioner of the 2nd grade in Assam, to officiate as Deputy Commissioner of the 1st grade during the absence on furlough of Mr. A. L. Clay, C.S., and with effect from the date on

which Mr. H. Luttmann-Johnson, C.S., took charge of the District of Sylhet:

Lieutenant-Colonel W. C. S. Clarke, Deputy Commissioner of the 3rd grade, to officiate as Deputy Commissioner of the 2nd grade, vice Colonel Lamb.

The 24th May 1878.

No. 606.—Mr. L. P. D. Broughton made over charge of the office of Administrator General of Bengal to Mr. F. S. Collis, Barrister-at-law, on the afternoon of the 10th instant.

No. 608.—Mr. F. C. Daukes, C.S., Under-Secretary to the Government of India in the Home Department, reported his departure from Bombay per Steamer *Kashgar* on the 15th instant.

No. 610.—The Hon'ble L. P. D. Broughton took his seat as an Officiating Judge of the High Court of Judicature at Port William in Bengal on the forenoon of the 11th instant.

No. 612.—The services of Mr. J. C. Davis, Assistant Commissioner of the 1st grade in British Burma, are placed at the disposal of the Foreign Department.

JUDICIAL.

The 21st May 1878.

No. 655.—Her Majesty the Queen, Empress of India, has been pleased to appoint Gregory Charles Paul, Esq., Barrister-at-law, to be Advocate General for Bengal.

POLICE.

The 23rd May 1878.

No. 107.—The provisions of Act VIII of 1870 (for the prevention of the murder of female infants) having been made applicable to the clans and localities in the Farukhabad District, detailed in the subjoined list, by the Notification of the Government of the North-Western Provinces and Oudh, No. 28A., dated the 27th ultimo, the following Rules made by that Government in exercise of the power conferred on it by Section 2 of the said Act, and confirmed by the Governor General in Council, are hereby published for general information :—

Rules for the suppression of female infanticide.

I.—A nominal Register (A) of all proclaimed families shall be drawn up by the Police under the orders of the Magistrate of the district. In this register recognised heads of families or masters of separate households shall be entered as the heads of families, and every member of the family habitually resident in the village shall be entered by name. All persons under twelve shall be entered as children, except married female children living with their husbands, who shall, for the purposes of these Rules, be deemed to be adult females.

II.—All villages in which the proportion of female children to children on a proclaimed population of not less than 25 children is less than 25 per cent. shall be called "specially guilty" villages, and shall also be entered in a separate Register (B), which shall be called the "Private register of proclaimed families in specially guilty villages." This register shall not be open to inspection, except by the officers of the district.

III.—The person who is registered as the head of a proclaimed family shall report immediately the occurrence of every birth and death and the illness of any female child in his family to the chaukidar of the village. He shall also produce all children in his family for the inspection of a Police officer visiting the village when required to produce them.

IV.—Every midwife knowing of, or having reason to believe in, the occurrence in a proclaimed family in the village in which she resides of a birth or of the illness of a new-born child, shall at once report the fact to the chaukidar of the village. And if the village is one entered in Register B, she shall also report the occurrence of a pregnancy.

V.—If, in a given time after proclamation (to be determined for each village or locality by the Local Government), the proportion of female children in a village entered in Register B does not rise to more than 25 per cent., the Lieutenant-Governor may direct that every person registered as the head of a proclaimed family in that village shall be personally bound to report to the officer in charge of the Police station every pregnancy in his family at some period before the seventh month.

VI.—The chaukidar of the village shall immediately report to the officer in charge of the Police station the occurrence of a birth, whether male or female, in a proclaimed family; the death of a female infant under six months old; the illness of a female child; and removal of a pregnant woman to another village. He shall also report, on the occasion of his periodical visit to the Police station, other deaths, removals and arrivals, and pregnancies reported to him, if the village is entered in Register B.

VII.—The zamindars of the villages shall give assistance to the Police in drawing up Register A, and in obtaining information regarding all births, marriages, and deaths occurring, or about to occur, among proclaimed families.

VIII.—All expenses incurred in working the system sanctioned by Act VIII of 1870 shall be borne by the proclaimed clans and families, and shall be recoverable as arrears of land revenue; provided that, when the percentage of female children to children of any proclaimed class in any village exceeds forty, such class shall be exempted from any share in such expenses, unless, in the opinion of the Magistrate, there be other grounds of suspicion.

IX.—Where the crime is so prevalent, and the number of the proclaimed villages so great, that the ordinary establishment of the district cannot cope successfully with it, the Local Government may, at its discretion, appoint a force of special Police for the purpose of carrying out measures of prevention and detection. All expenses incurred for the payment of such Police, or under Rule VIII, may be met by a rate leviable under the orders of the Local Government from the heads of families entered in the nominal register of proclaimed persons. Such rate will ordinarily be imposed so as to fall more heavily on specially guilty than on guilty families; but the amount of the rate to be levied will be fixed in every case by the special orders of the Local Government.

X.—No proclaimed village or family shall be exempted from the operation of these Rules, except by the order of the Local Government, or in virtue of authority to that effect vested by Government in any officer. A village or family so exempted will then be struck out of Register A, and the erasure sanctioned by the Magistrate of the District or by the District Superintendent of Police.

Clan.	Police station.	Village.
Thakur (Rathor) ...	Chibramau.	1. Bharauli-cum-Nagla Garhi.
Ditto (ditto) ...		2. Sultanpur, mazra of Dalupur.
Ditto (Chauhan) ...		3. Asalabad.
Akhar (Ghosi) ...		4. Nagaria Bhoia.
Ditto (ditto) ...		5. Tulsiipur, mazra of Jafarabad.
Ditto (Phatak) ...		6. Admanpur, mazra of Sabalpur.

PATENTS.

The 21st May 1878.

No. 28.—Specifications of the undermentioned 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. 21 of 1877.—Mr. W. Adams, one of the Deputy Registrars, High Court of Judicature, at Bombay, residing at Bombay, has filed an amended specification of his invention for fusing metals, smelting ores, melting or vetrifying mineral substances, baking bricks, tiles, bread, &c., cooking food, generating steam in boilers for driving machines, cremation of deceased Hindus and others, and for most of the purposes for which heat is generally used by solar heat.

No. 83 of 1877.—Mr. Francis Finlayson, of Calcutta, for a machine for sorting and sifting grain.

No. 89 of 1877.—Mr. Julius Pintsch, of Berlin, in the Kingdom of Prussia, Engineer, for improvements in floating lights and in apparatus for the same.

No. 11 of 1878.—Mr. S. H. Gilman, of New Orleans, Louisiana, United States of America, for improvements in presses for cotton and other like substances.

No. 14 of 1878.—Mr. R. W. Thompson, Assistant Engineer, South Indian Railway, residing at Trichinopoly, in the Presidency of Madras, for an improved description of permanent way for railways.

No. 25 of 1878.—Mr. J. L. Watson, Executive Engineer, Public Works Department, residing at Madhupur, in the Punjab, India, for water-lifting on the principle of the chain pump.

No. 27 of 1878.—Monsieur E. Bazin, of Paris, in the Republic of France, Civil Engineer, for improvements in washing auriferous and argentiferous sand and other matters separable by the operation of washing and in apparatus to be employed therein.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.

FORESTS.

Simla, the 21st May 1878.

No. 531F.—Mr. W. H. Reynolds, Assistant Conservator of Forests of the 1st grade, attached to the Forest Survey Branch, is granted privilege leave of absence for three months, with effect from the 15th instant, or any subsequent date on which he may avail himself of it.

No. 533F.—The Governor General in Council has been pleased to appoint Mr. G. F. Taylor, Assistant Patrol in the Inland Customs Department, to officiate on probation as a Sub-Assistant Conservator of Forests, with effect from the 25th April 1878, the date on which he joined his appointment.

Mr. Taylor is posted to the Central Provinces.

No. 536F.—The Governor General in Council has been pleased to appoint Mr. J. C. Murray, an Assistant Surveyor of the 4th grade in the Topographical Survey Department, to officiate on probation as a Sub-Assistant Conservator of Forests, with effect from the 25th April 1878, the date on which he joined his appointment.

Mr. Murray is posted to the Forest Survey Branch.

MINERALS AND GEOLOGICAL SURVEY.

The 21st May 1878.

No. 52.—Mr. V. Ball, Assistant of the 2nd grade in the Geological Survey of India, is granted furlough for two years under Section 12, Chapter IV of the Civil Leave Code, from the 20th proximo, or any subsequent date on which he may avail himself of it.

MARINE SURVEYS.

CASUALTIES AND DANGERS TO NAVIGATION.

The 24th May 1878.

No. 14 of 1878.—The following Notice to Mariners is published for general information :—

NOTICE TO MARINERS.

HINDOSTAN—WEST COAST—BOMBAY HARBOUR.

Beacon on Choul Kádu Rock.

Notice is hereby given that a large, circular, gray stone beacon, 20 feet in diameter, and 60 feet above mean sea-level, has been erected on the Choul Kádu rock, off Alibagh.

The beacon is in latitude $18^{\circ} 36' 0''$ N., and longitude $72^{\circ} 50' 8''$ E., and from it the following bearings have been taken:—

Kenery or Kundari Lighthouse	N. by W. $\frac{1}{2}$ W.
Temple in Kolaba Fort	N. N. E.
Saugur Gurh Hill Fort	N. E. by E. $\frac{1}{2}$ E.
Kurla Fort (central summit)	S. E. $\frac{1}{2}$ S.

The rock, on which this beacon has been placed, uncovers 9 feet at low-water spring tides, and the visible part is then about 100 feet across.

This rock appears to have been altogether omitted on the coast charts, although the foul ground known as Choul Kádu reef, which lies $1\frac{1}{2}$ miles to the south-west, or outside of it, is shown.

[Bearings are Magnetic. Variation $0^{\circ} 55'$ Easterly in 1878.]

MARINE SURVEY DEPARTMENT,

Calcutta, 22nd May 1878.

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*

Superintendent Marine Survey of India.

By order,

A. O. HUME,

Secretary to the Government of India.

This Notice will affect the following Admiralty Charts:—West Coast of India, Sheet IV, Kundari to Maria Pagoda, No. 789; Sheet I, Kutch Gulf to Vizianadroog, No. 2736; India, West Coast (General Chart), Kurrachee to Vingoria, No. 826; also, Admiralty West Coast of Hindoostan. Pilot, page 124; and Taylor's Sailing Directory, Vol. I, page 385.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it and introduced into the Sailing Directions to which it relates.

No. 15 of 1878.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

PERSIAN GULF.

Shoal near Tumb Island (Jasrat Tanb).

The following information has been received from Lieutenant A. W. Stiffe, late I. N., relating to a shoal in the Persian Gulf lately surveyed by that officer:—

This shoal, which has hitherto been shewn on the charts as a patch with 7 fathoms on it, lies about 5 miles due east of the north extreme of Tumb Island (Jasrat Tanb) in latitude $22^{\circ} 17' 0''$ N., and longitude $55^{\circ} 25' 0''$ E.

It is about one mile in extent, with 30 to 40 fathoms of water all round.

The depth on the shoal generally is from 7 to 10 fathoms, but near its centre is a patch of 4 fathoms, about 2 cables long, and lying in a north and south direction.

The tide makes a strong ripple over it, running at the rate of 2 to 3 knots at springs.

MARINE SURVEY DEPARTMENT,

Calcutta, 24th May 1878.

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*

Superintendent Marine Survey of India.

By order, &c.,

A. O. HUME,

Secretary to the Government of India.

This Notice affects the following Admiralty Charts:—Entrance to the Persian Gulf, No. 753; Persian Gulf, No. 2237; Indian Ocean, Sheet 2, northern portion, No. 7486; also Admiralty Persian Gulf Pilot, page 162, and Taylor's Sailing Directory, Vol. I, page 264.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it and introduced into the Sailing Directions to which it relates.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Simla, the 24th May 1878.

No. 1060P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. H. Scheppelmann as Acting Consul for Sweden and Norway at Rangoon during the absence of Mr. H. Barchhausen.

No. 1062P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. H. Chiaves as Acting Vice-Consul for France at Rangoon during the absence of Mr. L. Hernandez.

No. 1064P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. H. Chiaves as Acting Consul for Belgium at Rangoon during the absence of Mr. L. Hernandez.

No. 1066P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Charles Albertone as Vice-Consul for Italy at Rangoon.

GENERAL.

The 21st May 1878.

No. 1391G.—Mr. J. C. Davis, Assistant Commissioner, 1st grade, in British Burmah, is appointed to officiate as Political Assistant, 1st Class, and is posted to Mandalay as Assistant Resident, with effect from the date of assuming charge, vice Mr. H. L. St. Barbe.

The 23rd May 1878.

No. 1405G.—The following order, dated 1st May 1878, issued by the Commandant, Central India Horse, consequent on the services of Captain A. H. S. Neill having been placed at the disposal of the Military Department, is confirmed:—

1st Regiment.

Lieutenant H. E. Ravenshaw, Officiating 3rd Squadron Commander, to officiate as 2nd Squadron Commander.

Lieutenant J. MacIvor, Officiating Squadron Officer, to officiate as 3rd Squadron Commander.

The 24th May 1878.

No. 1415G.—The following promotions in the graded list of Political Officers are made with effect from the 25th March 1878:—

Captain W. F. Prideaux, Political Agent, 3rd Class (on furlough), to be Political Agent, 2nd Class, substantive *pro tempore*, vice Colonel Wright.

Brevet Major H. P. Peacock, Officiating Political Agent, 2nd Class, to be Political Agent, 3rd Class, substantive *pro tempore*, vice Captain Prideaux, but to continue to officiate as Political Agent, 2nd Class.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

Simla, the 24th May 1878.

No. 646.—Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of March 1878, with the corresponding figures on the same date in 1877 and 1876:—

	1876.	1877.	1878.
	Rs.	Rs.	Rs.
Govt. of India	2,54,26,990	1,16,60,590	2,95,28,282
Bengal	2,66,39,400	2,19,95,820	2,33,03,230
Assam	31,87,640	29,89,130	32,79,687
British Burmah	46,41,640	49,60,540	53,11,346
N.-W. Provinces	3,15,32,540	2,18,47,050	1,86,69,710
Punjab	1,03,51,230	1,03,51,090	1,08,45,443
Bombay	3,07,37,220	2,75,05,760	3,16,09,785
Central Provs.	88,94,650	42,22,310	32,15,475
Madras	2,90,18,160	2,65,45,140	2,58,45,843
TOTAL	16,54,29,470	13,20,77,430	15,16,08,901

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 24th May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 462.—STAFF CORPS—

The undermentioned 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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major (Brevet Lieutenant-Colonel) Charles James Hughes,—15th May 1878.

No. 463.—MEDICAL DEPARTMENT—

Her Majesty has been pleased to appoint the undermentioned gentlemen to be Surgeons in Her Majesty's Indian Military Forces in the Presidency of Bengal. They are accordingly admitted into the service:—

Surgeons S. J. Thomson, R. N. Campbell and G. A. Emerson,—arrived at Fort William, 27th April 1878.

No. 464.—In G. G. O. No. 287 of 1878 for "Surgeon S. J. Thompson" read Surgeon S. J. Thomson.

No. 465.—ORDNANCE MANUFACTURING ESTABLISHMENTS—

Government General Order No. 397 of 1878 appointing Lieutenant-Colonel Sir W. Hamilton, Baronet, Royal Artillery, to officiate as Superintendent, Foundry and Shell Factory at Cossipore, is cancelled.

No. 466.—ARMY REMOUNT DEPARTMENT—

Major A. W. Capel, Officiating Junior Assistant Superintendent, to officiate as Senior Assistant Superintendent, Reserve Remount Depôts, vice Captain L. F. Jamieson, on leave.

Lieutenant E. D. H. Daly, Bengal Staff Corps, Squadron Officer, 2nd Regiment, Central India Horse, to officiate as Junior Assistant Superintendent, Reserve Remount Depôts, vice Major Capel.

No. 467.—PUNJAB FRONTIER FORCE—

No. 3 (Peshawar) Mountain Battery.

Lieutenant C. A. Montanaro, Royal Artillery, to officiate as 2nd Subaltern, vice Lieutenant W. H. Frith, on furlough.

No. 468.—NATIVE ARMY—

1st Goorkha Regiment (Light Infantry).

Jemadar Wuzeersing to be Subadar, vice Bheemnarain, invalided; Jemadar Hurkoo to be Subadar, vice Chuttooria, invalided,—1st November 1877; Jemadar Tickaram to be Subadar, vice Munbeer, deceased,—5th April 1878; Havildar Purteemun to be Jemadar, vice Wuzeersing, promoted; Havildar Nainsing to be Jemadar, vice Hurkoo, promoted,—1st November 1877; Havildar Mungulsing to be Jemadar, vice Runnoo, deceased,—30th March 1878; Havildar Heema to be Jemadar, vice Tickaram, promoted,—5th April 1878.

BARRACK AND HOSPITAL SUPPLIES.

No. 469.—The following additions and corrections are made in G. G. O. No. 681 of 1877 :—

TABLE No. 147 PUBLIC WORKS.

Page 3	...	"Boxes, Kit."—In column 5, after "are to be 2' x 1' 6" x 14'" add, <i>Their weight is not to exceed 40 lbs.</i>
" 4	...	"Chairs, Barrack."—In column 3, under "For married men" enter <i>For Sergeants' Messes</i> , and in column 4 <i>1 per Sergeant.</i>
" 4	...	"Clock, Schools, &c., &c."—For this entry substitute— In column 2 <i>Clocks</i> , in column 3 <i>Schools for adults and grown children</i> , and in column 4 <i>1 per school for British troops when absolutely necessary.</i> In column 3 (below the above) enter <i>Schools for infants</i> , and in column 4 <i>1 for each infant school room when absolutely necessary.</i>
" 5	...	In column 2 under "Cots, Iron, Trestle, &c.," enter <i>Cots, newar, standard pattern, with poles and frames for mosquito curtains</i> ; in column 3 enter <i>officer's guard rooms, main</i> ; and in column 4 enter <i>1 per officer on guard.</i>
" 6	...	"Forms with backs, 5 feet."—In column 4— For "2 for a detachment of British troops less than a wing, or of a convalescent depôt of less than 300 men," read <i>2 for a detachment of British troops less than a wing, or of a hill depôt of less than 200 men.</i> For "4 per orderly room for a convalescent depôt of 300 men and upwards," read <i>4 per orderly room for a hill depôt of 200 men and upwards.</i>
" 7	...	"Gratings."—Under "Flag staff," enter <i>Gratings 2' x 1'</i> , and in column 3 <i>Lavatories</i> ; in column 4 <i>1 per private ablution room to each lavatory.</i>
" 9	...	"Horse for Clothes."—In column 3 enter <i>Lavatories</i> , and in column 4 <i>1 per Lavatory.</i> In the column of remarks <i>For the men to hang their clothes on.</i>
" 9	...	"Stands, Basin, wooden, 1' 7" broad, 2' 6" high."—In column 3 <i>Lavatories</i> , and in column 4 <i>3 running feet per basin.</i> In the column of remarks, <i>wooden stands are to be made up to replace masonry stands only when the latter become unserviceable, and are to be provided in numbers suited to existing lavatories, except in wash houses attached to cells, military prisons and quarter guards.</i>
" "	...	"Stools, 2 feet high."—In column 3 under "Saddler's shop" enter <i>Lavatories</i> , and opposite it in column 4 enter <i>1 per private ablution room.</i>
" "	...	"Thermantidote."—Below "Barracks at Peshawar" enter <i>cells in lines of British troops</i> , and opposite it in column 4 enter <i>In lieu of lattices when considered absolutely necessary by the medical authorities.</i>
" "	...	"Trunks, camel, &c."—In column of "Remarks" enter what follows:— <i>Includes a box for industrial materials. The trunks are to be obtained on indent from the Public Works Department. They are intended for use on the line of march as well as in quarters.</i>
" 10	...	"Trunks, camel, &c."—Expunge the entry in column of "Remarks"— <i>Includes a box, &c., &c.</i>
" 11	...	"Filter stands" (Furniture for Rest Barracks)— Expunge the article "Filter stands," and in column 2 enter <i>Filters, Macnamara, with component parts, complete</i> , and in column 4 <i>1 per barrack and 1 per married block.</i>
" 13	...	"Chairs, cane-bottomed, or barrack."—Expunge the words "or barrack."
" "	...	"Chairs, close stool."—For "chairs, close stool" read <i>commode</i> , and for the scale given in column 4 substitute <i>2 per privy, 1 per bath-room, 1 per officer's necessary tent.</i>
" "	...	"Cots, iron, trestle."—For "cots, iron, trestle" substitute <i>cots, newar.</i>

Page 14	...	"Leaping bars, 15"—"2 per Brigade of Royal Artillery" expunge "ditto 24", immediately below read <i>leaping bars, 24', &c.</i>
" 15	...	"Post for leaping bars."—Expunge the words "2 per Brigade of Royal Artillery."
" "	...	"Two posts with heads for cavalry cuts."—For "1 set per Brigade of Royal Artillery" read <i>1 set for the Royal Artillery at all stations, where either a division or detached battery of Horse or Field Artillery is quartered.</i>
" "	...	"Furniture for prayer rooms"— "Forms with backs, 6 feet."—For "8 per regiment of Cavalry, or wing of Infantry," read <i>8 per regiment of Cavalry, wing of Infantry or Hill Depôt.</i>
" 19	...	"Bars, horizontal."—Enter the figure 1 under "1st class Gymnasium," fixed apparatus, "No. to be issued."
" 44	...	"Riding School furniture."—Expunge the headings in the columns appertaining to the Royal Artillery which are the 2nd, the 3rd and the 6th, and for the scale of riding school furniture authorized for the Royal Artillery, substitute the following :—

ARTICLE.	PROPORTION ALLOWED BY REGULATIONS.	
	Battery of Horse or Field Artillery.	Annual allowance to a Battery after first equipment.
<i>Riding School Furniture.</i>		
Sticks with baskets	8	3
Masks for heads	6	2
Practice swords	15	...

" 47 ... "Fencing materials, &c., &c."—For the scale of fencing materials authorized for the use of officers of Brigades of Artillery, substitute the following, and expunge the two columns included under "Brigade of Artillery :—"

STORES.	BATTERY OF ARTILLERY.	
	1st Issue.	Annually.
Foils (pairs)	2	1
Blades (spare)	4	2
Masks	3	1
Gloves { Right hand	3	1
{ Left hand	1	1
Jackets, half leather	2	1
Pads, breast	2	1
Jackets, buff	2	1
Single sticks { Guard	3	1
{ Helmets	2	1

TABLE No. 154 (COMMISSARIAT).**PETTY SUPPLIES.**

Page 33.

The "Scale" and "Remarks," opposite the item "Charcoal, animal, for Macnamara's filter," to be altered as follows :—

"SCALE."—*As a first supply to fully charge each filter, 30lbs. This should last at least two years, when it will be renewed if shown to be necessary, by the report of a special committee.*

To replace loss in removing, reburning and cooling, 4oz. for each pound of animal charcoal in the original charge of the filter.

"REMARKS."—*The animal charcoal will be aerated once a week, a process which involves no loss of material, and will be removed, reburned and cooled once in 6 months.*

The above is in substitution of the scale given in G. G. O. No. 235 of 1878.

After "Lime, quick" enter "*Lime, quick, Armourer's shop, British Troops.*"

"SCALE."—*2lbs. biennially per 100 stand of arms.*

Page 35.

After the item, "Stuffing for barrack, palliasses, cases, &c.," add *and at all hill stations.*

EQUIPMENT TABLES.

No. 470.—With reference to G. G. O. No. 1065 of 1877, the following correction will be made in the Equipment Table of a Mountain

Battery armed with 7-pr. R. M. L. guns of 200 lbs., page 14:—

To be struck out.

Pendulum Sights, M. T.—1 per division ... 3 2

FURLOUGH AND LEAVE.

No. 471.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Surgeon-Major Charles Thomas Paske,—private affairs, for six months, under Rules IX and XV of the Regulations of 1868.

Major Charles Edward Stewart, Bengal Staff Corps, Wing Commander, 5th Punjab Infantry, Punjab Frontier Force,—private affairs, for eighteen months, under Rules IX and XV of the Regulations of 1868.

Lieutenant (local Captain) Russell Richard Pulford, Royal Engineers, Executive Engineer, 4th grade, North-Western Provinces, Public Works Department,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant George Wemyss Anson, Bengal Staff Corps, Cantonment Magistrate, Ranikhet,—private affairs, for eight months, under Rule IX of the Regulations of 1868.

No. 472.—The furlough to Europe granted to Colonel Sir F. R. Pollock, K.C.S.I., Bengal Staff Corps, in G. G. O. No. 236 of 1878, is for one year 305 days, and not as previously notified.

No. 473.—The following extract from List No. 17, dated the 26th April 1878, received from the India Office, is published for general information:—

Permitted to return to duty.

Lieutenant-Colonel H. St. G. Tucker, Infantry.

No. 474.—REPORTS OF ARRIVAL—

Lieutenant-Colonel (Brevet Colonel) F. J. Stephenson, Bengal Staff Corps, Commandant, 7th Regiment of Native Infantry,—Bombay, 6th February 1878.

Lieutenant-Colonel (Brevet Colonel) T. G. Kennedy, Bengal Staff Corps, Commandant, 2nd Punjab Cavalry, Punjab Frontier Force,—Bombay, 11th May 1878.

Captain J. M. D. Lewes, Bengal Staff Corps, Wing Officer, 2nd Punjab Infantry, Punjab Frontier Force,—Bombay, 10th April 1878.

No. 475.—With reference to G. G. O. No. 115 of 1874, Lieutenant-Colonel G. S. Warde, Infantry, who has been permitted to return to duty, reported his arrival at Fort William on the 27th April 1878.

PAY AND ALLOWANCES.

No. 476.—PAY CODE—

The following corrections are to be made in the Pay Code for India, Volume I, British Troops:—

Insert the following article at page 228:—

"1188a. An officer of the British service, proceeding to Bombay to appear before a medical board, is considered as proceeding with the view of being provided with a passage or passage-money to England, and is, therefore, entitled to free conveyance by rail to that port for his family."

Article 440. In the first line, expunge the words "and horse." In the second line, substitute the word "are" for the words "the former is"

Article 586, clause e, is reconstructed as follows:—

"e. When an officer proceeds on furlough under the rules of 1868 or 1875, furlough pay for three months."

Article 593. Expunge the last sentence commencing "but no such advance," &c., and add the following sentence:—

"An officer on furlough under the rules of 1868 or 1875 will, if he desires it, be granted an advance of pay at the following rate, on obtaining permission to return to India:—

	£.
Field Officer ...	150
Captain ...	100
Subaltern ...	65

Recovery of the advance will be effected in India, by five equal monthly instalments at the rate of exchange fixed for the year."

Article 1853. Expunge the last sentence which reads "but in the absence," &c., and substitute "but any unclaimed arrears of good-conduct pay will be recognized and paid only for the period of one year from the date of claim, and arrears for all periods in excess of one year will be forfeited."

Article 1399. Add "While acting for a warrant officer on leave in England, a non-commissioned officer is not entitled to bedding or the other privileges of a non-commissioned officer, but will be treated in all respects as a warrant officer—see articles 1616 and 1624:—"

Article 1616. Add—"See article 1399."

Insert the following article:—

"1621a. A non-commissioned officer acting for a warrant officer on leave in India is entitled to bedding and the other privileges of a non-commissioned officer—see article 1399."

Article 841. Expunge the words "and to an aggregate of ten days in six months."

Article 842. Expunge the words "and to an aggregate of twenty days in six months."

Article 1081. To the words "in such cases British pay only of rank will be passed," add the words "in addition to detention allowance."

Article 2406. At the end of the article insert the following:—

"NOTE.—A warrant officer under the furlough rules of 1868 will reckon as service for pension, the above periods of furlough and leave in India which he has enjoyed since entering departmental employment, whether the same was taken in the non-commissioned or warrant grade."

Article 2407. Add—"A warrant officer under the rules previous to those of 1868, will reckon all leave in India as service, and all leave out of India against service for pension, whether the leave was taken in the non-commissioned or warrant grade."

Insert the following article:—

2444a. A non-commissioned officer on the unattached list, who does not attain to the warrant grade, and who has elected Indian pension rules, will not reckon as service for pension—leave taken out of India whilst an enlisted British soldier; a non-commissioned officer who elected British pension rules on volunteering for general service will reckon such leave."

Article 2444. Add the words "see article 2444a."

Article 248a. Insert the word "writers" before "peons," in the last line.

Insert the following article:—

"158a. The grant of presidency house-rent to an officer occupying private quarters, is limited to three months from date of his receiving intimation that public quarters are available; but should an officer be unable to sub-let, or otherwise dispose of his private house within that period, presidency house-rent may be specially extended on his satisfactorily shewing that he was unable to obtain suitable accommodation on a shorter lease."

Article 2191. Insert the following:—

"NOTE.—The proviso in this article is dispensed with, and a surgeon-major on declining promotion to the rank of deputy surgeon-general is not now required to pay subscription to the fund as a deputy surgeon-general."

Insert the following article at page 305:—

"1609a. The deferred pay authorized for a soldier of the British army will not be continued to him on promotion to the warrant grade the pay of which is consolidated and in full of all allowances."

Article 1662g is reconstructed as follows:—

1662g. Deferred pay shall not be issued—

(a.) For the day or days for which a soldier has not been allowed to reckon his service towards good-conduct pay and pension.

(b.) For all periods of prior service which a soldier shall have forfeited towards good-conduct pay and pension. Should the service so forfeited be subsequently restored to the soldier, such restoration shall entitle him to deferred pay for the period of service so restored.

(c.) For all periods prior to the discharge of a soldier, who is ordered by the Commander-in-Chief to be discharged as a worthless or incorrigible character, or who is discharged with ignominy."

Article 1662h is cancelled.

Articles 1662i to 1662m are cancelled, and the following substituted:—

"1662i. The twelve years mentioned in article 1662c are the first twelve years subsequent to the date of attestation, except in the cases of those who enlisted as boys, when the twelve years will be reckoned from the date on which they attained the age of seventeen years.

1662j. Soldiers transferred to the army reserve on and after the expiration of six years, reckoning from the date of attestation, will receive, on transfer to the reserve, the amount of deferred pay due to them.

1662k. Soldiers transferred to the army reserve before the expiration of six years, reckoning from the date of attestation, will receive, when that period shall have expired, the amount of deferred pay due to them.

1662l. Soldiers serving in the army beyond six years will be allowed, until their discharge, interest at 2½ per cent. per annum on the accumulated amount of deferred pay due to them at the end of six years, reckoning from the date of attestation.

1662m. Soldiers continuing to serve in the army beyond twelve years will, in addition to the amount of deferred pay and interest which they will receive under article 1662l, be allowed, until their discharge, interest at 2½ per cent. per annum on the further amount of deferred pay which has accrued during the second six years.

1662n. Deferred pay and interest thereon will be paid on a notification of the amounts due, to be made by the paymaster from whose payment the soldier is discharged, and such notification will accompany the soldier's documents.

1662o. Charges for deferred pay will be supported by a certified copy of the soldier's record of service, a detailed computation of the amount, (on W. O. Form 467), and a receipt in proof of payment.

1662p. The amount of deferred pay and interest will in all cases be stated in the proceedings of discharge boards, and in the soldier's parchment certificate of discharge. It will also be recorded in the soldier's pocket ledger at the end of six years, and at the end of twelve years in the form of which a copy is contained in the appendix to clause 15, Army Circulars of 1878, page 10.

1662q. The period of Indian service referred to in W. O. Form 467, and in the form contained in the appendix, will be reckoned from the date of embarkation in England, or a colony, for India, to the date of disembarkation on return from India, or, if taken on payment at the Royal Victoria Hospital, Netley, to the date of leaving that establishment inclusive."

Pages 227 and 239. To the heading "Families" affix an asterisk (*), and enter the following at foot of page—

G. L. No. 427 of 20th May 1870. *The term "Families" includes only wives and children.

No. 477.—The following corrections are to be made in the Pay Code for India, Volume II, Native Troops:—

Article 400, clause (g). In the margin, insert "G. O. No. 158 of 1869."

Article 78, clause c, pages 19 and 20. Substitute the following for the existing rates of pay of the grades specified in the Malwa and Meywar Bheel Corps, respectively—

		Pay.		
		Rs.	A.	P.
G. L. No. 240-50 of 5th April 1878.	Havildar	11	0	0
	Naick	9	8	0

Page 19.—*Malwa Bheel Corps*.—Substitute "Rs. 7-0-0" for "Rs. 8-0-0" as the pay of Bugler. To the word "Private" affix a dagger (†), and enter the following foot-note:—

† The grade of 1st class private is abolished, and in future there will be but one rate of pay, viz., Rs. 5-8-0 a month for all privates. Men in receipt of the higher rate will continue to draw it until absorbed by promotion, discharge, or otherwise.

Article 470, clause c, page 93. Restore the words "Malwa and" in the heading of this clause.

Article 117. Expunge the first two lines and the word "he" in the third line, and substitute—"A necessary condition of the receipt of any rate of good-conduct pay is, that the soldier". In the margin, for clause "IV" read clause "V."

Article 343, clause (d). After "Rs. 60" insert "(to be paid annually in a lump sum.)"

Article 136. Add the words, "but see article 571."

Article 571. Add "When tent lascars are detached on temporary duty by rail, they are allowed extra batta."

Article 559, page 116. In foot-note g, expunge the words "With the Viceroy's body-guard." Foot-note e is reconstructed as follows:—

e. The sweeper attached to the Viceroy's body-guard receives Rs. 5 and leech allowance Re. 1.

Insert the following article:—

"562 a. The hospital servants of the Viceroy's body-guard are allowed, when serving away from the presidency, the same rates of pay as they draw when at Calcutta."

Insert the following article:—

"617a. Half hutting allowance is granted every four years to the native establishment of the Royal artillery mountain battery at Rawal Pindi to aid the men in keeping their lines in repair."

Insert the following article at page 51, immediately under the heading "Furlough-Leave."

"General Regulations.

"Article 236a. Native officers, non-commissioned officers and soldiers employed in the following appointments are, when on furlough or leave, permitted to draw the full allowances or extra duty pay prescribed in article 98:—

Subadar major, havildar major, quartermaster duffadar, quartermaster havildar, kote duffadar, color havildar, trumpet major, drum major, bugle major, fife major.

The holders of all other appointments specified in the above article (excepting school-masters, see articles 248b and 256a), when absent on leave or in hospital for a period exceeding thirty days, forfeit their full staff allowances or extra duty pay, unless no others are appointed to act for them, when they may continue to draw such allowances."

G. G. O. No. 438 of 1878. Article 89 is cancelled.

G. G. O. No. 438 of 1878. Article 89 (a) is reconstructed as follows:—

"89a. The rank of kote duffadar is a substantive rank, and the staff allowance is continued during furlough and authorized leave,—See article 236a."

Article 96. Add the words—"See article 236a."

G. G. O. No. 438 of 1878. Article 247 is cancelled.

Article 248. Add the words "See article 236a."

Madras Military Regulations and Pay Code.—G. G. O. No. 438 of 1878. Article 256 is reconstructed as follows:—

"256. Native commissioned and non-commissioned officers and inferior staff, when absent on duty, are permitted to draw their full staff allowances or extra duty pay if no others are appointed to act for them; but if others are appointed to act who consequently draw a moiety of the allowances, the absentees will be entitled to a moiety and compensation for the moiety forfeited. The full staff allowance or moiety thereof is to be drawn in arrears on return to their corps or station."

Article 257. Add the words—"See article 236a."

PENSIONS.

No. 478.—Honorary Lieutenant and Assistant Commissary Richard Busher, Army Remount Department, is transferred to the Pension Establishment on an invalid pension of Rs. 175 per mensem, under G. G. O. No. 69 of 1868, payable in India.

No. 479.—Subadar Narain Sing, 4th Regiment, Punjab Infantry, having completed a service of 32 years with unblemished character, is granted a pension of Rs. 50 per mensem from the date of his discharge, payable in the Punjab circle.

No. 480.—Subadar Pertaub Sing, 44th Regiment Native Infantry, having served 32 years with unblemished character, is granted a pension of Rs. 50 per mensem from the date of discharge, payable in the Presidency circle.

No. 481.—Driver Dhunna, No. 3 (Peshawar) Mountain Battery, is granted a pension of Rs. 4 per mensem from the date of his discharge, payable in the Punjab circle.

No. 482.—The undermentioned men are transferred to the Pension Establishment—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
				Rs.	
		<i>F. Battery, 5th Brigade, Royal Artillery.</i>			
Syee ...	Unganoo ...	Syee ...	3	N.-W. P.	
" ...	Orie ...	" ...	3	"	
" ...	Parowtie (2nd) ...	" ...	3	"	
		<i>H. Battery, 5th Brigade, Royal Artillery.</i>			
Jorawal-lah Grass-cutter.	Bachun ...	Jorawal-lah Grass-cutter.	3	N.-W. P.	
		<i>5th Battery, 11th Brigade, Royal Artillery.</i>			
Sirdar Bullock-driver.	Jurriah ...	Bullock-driver.	4	N.-W. P.	
" ...	Kheem ...	" ...	4	"	
" ...	Hoolas ...	" ...	4	"	
" ...	Goberdeen ...	" ...	4	"	
Bullock-driver.	Namesoo ...	" ...	4	"	
" ...	Bindah ...	" ...	4	"	
" ...	Butcha ...	" ...	4	"	
" ...	Jerbundeen, 1st ...	" ...	4	"	
" ...	Subdawn, 1st ...	" ...	4	"	
Syee ...	Bhowany ...	Syee ...	3	"	
		<i>15th Bengal Cavalry.</i>			
Duffadar	Khalickdad Khan.	Duffadar	7	Punjab.	
Sowar ...	Ram Rukkah ...	Sowar ...	4	"	
" ...	Bhugwan Singh ...	" ...	4	"	
" ...	Futteh Khan ...	" ...	4	"	
" ...	Sheredad Khan ...	" ...	4	"	
		<i>5th Regiment of Native Light Infantry.</i>			
Havildar	Shaick Rahim Bux.	Havildar	12	N.-W. P.	
" ...	Joy Singh ...	" ...	7	Punjab.	
" ...	Praug Singh ...	" ...	7	N.-W. P.	
" ...	Ummur Singh ...	" ...	7	"	
Naick ...	Durum Singh	Naick ...	7	"	
		<i>5th Regiment of Native Light Infantry, contd.</i>			
Naick ...	Lalloo Root ...	Naick ...	7	N.-W. P.	
" ...	Bilum Singh ...	" ...	7	"	
" ...	Jodh Singh ...	" ...	7	Punjab.	
" ...	Nohurrie ...	" ...	7	N.-W. P.	
" ...	Jahan Singh ...	" ...	7	"	
" ...	Chunda Singh ...	" ...	7	Punjab.	
Sepoy ...	Bunsee ...	Sepoy ...	4	N.-W. P.	
" ...	Paug Singh ...	" ...	4	Punjab.	
" ...	Banie Missir ...	" ...	4	N.-W. P.	
" ...	Heerah ...	" ...	4	"	
" ...	Sewdin Singh ...	" ...	4	"	
" ...	Nunnehey Singh ...	" ...	4	"	
" ...	Foorsut ...	" ...	4	"	
" ...	Buldeo Singh ...	" ...	4	"	
" ...	Oorie (1st) ...	" ...	4	"	
		<i>12th (The Kelati Ghilzie) Regiment of Native Infantry.</i>			
Jemadar	Mungul Ram	Jemadar	15	N.-W. P.	
Havildar	Fazuldeen ...	Havildar	7	Punjab.	
" ...	Juggut Singh ...	" ...	7	"	
Naick ...	Shaick Sutterdeen.	Naick ...	7	"	
" ...	Konjeeperaud Ditchit.	" ...	7	N.-W. P.	
Drummer	Shaick Kurroem Bux.	Drummer	4	Punjab.	
Sepoy ...	Rahmut Beg ...	Sepoy ...	4	"	
" ...	Hussoo Shah ...	" ...	4	"	
		<i>17th (The Lova Poorbeah) Regiment of Native Infantry.</i>			
Subadar	Phulloo Doobey	Subadar	50	Presidency.	
Havildar	Sookmungal Sing.	Havildar	7	N.-W. P.	
" ...	Bainee Madho Sing.	Naick ...	7	"	
Naick ...	Hossein Buccus ...	" ...	7	"	
" ...	Sewpaul Sing ...	" ...	7	"	
Sepoy ...	Wull e e j a u n Khan.	Sepoy ...	4	"	
" ...	Sewrattun Sing ...	" ...	4	"	
" ...	Hunnomaun Sing.	" ...	4	"	

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		17th (The Loyah Poorbeah) Regiment of Native Infantry, contd.		Rs.				30th (Punjab) Regiment of Native Infantry.		Rs.	
	Sepoy ...	Goolzar ...	Sepoy ...	4	N.-W. P.		Subadar	Shere Khan ...	Subadar	30	Punjab.
	" ...	Shaick Rumzan ...	" ...	4	"		Jemadar	Bussawa Sing	Jemadar	15	"
	" ...	Kunhai ...	" ...	4	"		Havildar	Jowahir Sing	Havildar	7	"
		18th (The Ali-pore) Regiment of Native Infantry.					" ...	Pertab Sing ...	" ...	7	"
	Subadar	Gujad hur Singh.	Subadar	50	Presidency.		" ...	Mustan Sing...	" ...	7	"
	" ...	Jy gobind Opudhea.	" ...	50	"		" ...	Man Sing ...	" ...	7	"
	Jemadar	Aproop Tewarce	Jemadar	25	"		" ...	Bolund Khan	" ...	7	N.-W. P.
	" ...	Futtoo Khan...	" ...	25	"		" ...	Jowalla Sing...	" ...	7	Punjab.
	Havildar	Sheikh Sahadut	Havildar	12	"		" ...	Nutha Sing ...	" ...	7	"
	" ...	Naipal Singh...	" ...	7	"		" ...	Bikerna Sing	" ...	7	"
	" ...	Khodabuksh Khan.	" ...	7	"		" ...	Meeah Shore...	" ...	7	"
	Naick ...	Unmole Pandee	Naick ...	7	"		Naick ...	Jeewun ...	Naick ...	7	"
	" ...	Singh Beer ...	" ...	7	"		" ...	Futteh Sing ...	" ...	7	"
	Sepoy ...	Dowlut Raoot	Sepoy ...	4	"		" ...	Chunda Sing...	" ...	7	"
	" ...	Meer Ramzan Ali.	" ...	4	"		Sepoy ...	Utoohroo ...	Sepoy ...	4	"
	" ...	Wazeer Khan	" ...	4	N.-W. P.		" ...	Azceez Allee ...	" ...	4	"
	" ...	Dullasoor ...	" ...	4	Presidency.		" ...	Futteh Khan...	" ...	4	"
		24th (Punjab) Regiment of Native Infantry.					" ...	Mohamedoolah	" ...	4	"
	Havildar	Narain Sing ...	Havildar	7	Punjab.			31st Regiment, Punjab Infantry.			
	" ...	Inchul Sing ...	" ...	7	"		Havildar	Esmail ...	Havildar	7	Punjab.
	Naick ...	Mungul Sing...	Naick ...	7	"		" ...	Noop Singh ...	" ...	7	"
	" ...	Mussudee ...	" ...	7	"		Sepoy ...	Sunt Singh ...	Sepoy ...	4	"
	" ...	Kunnayah Sing	" ...	7	"		" ...	Kheewa ...	" ...	4	"
	" ...	Suchet Sing ...	" ...	7	"		" ...	Jodho ...	" ...	4	"
	" ...	Hurry Sing ...	" ...	7	"		" ...	Shere Singh ...	" ...	4	"
	Fife Major	Wuzeer Khan	Fife Major	7	N.-W. P.		" ...	Booroo ...	" ...	4	"
	Sepoy ...	Manan ...	Sepoy ...	4	Punjab.						
	" ...	Bela Sing ...	" ...	4	"						
	" ...	Khowdah Sing	" ...	4	"						
	" ...	Mahtab Sing...	" ...	4	"						
	" ...	Amoera ...	" ...	4	"						
	" ...	Laloo ...	" ...	4	"						
	Sepoy Musician.	Hunnomaun ...	Sepoy Musician.	4	N.-W. P.						
	Sepoy ...	Utter Sing ...	Sepoy ...	4	Punjab.						
	" ...	Nuthoo Sing...	" ...	4	"						

RESIGNATIONS.

No. 483.—Third Class Hospital Assistant Syed Awlad Rusool, admitted by G. G. O. No. 521 of 1869, is permitted to resign the service, with effect from the 23rd March 1878.

VOLUNTEER CORPS.

No. 484.—REGULATIONS—
The following corrections will be made in the list of tools detailed in Appendix K, Regulations for Volunteer Forces in India, as regards corps armed with Martini-Henry rifles:—

To be struck out.

Drifts wire	...	1
Wrench for extractors	...	1
Hand nipple wrench	...	1
Rods, cleaning, wood &c.	...	1

To be added.	
Bits screw driver	{ Butt plate screw ... 1
	{ Stock bolt ... 1
	{ Stop nut ... 1
Braces, iron	... 1
Drifts { Wire { Large ... 1	
	{ Small ... 1
	{ Box, wood, for fore-end of stock ... 1
Tools, sight, line	... 1
Rods, wiping, copper	... 1

The surplus tools will be returned to store under orders of the Inspector-General of Ordnance and Magazines.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th May 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, on the dates specified, were received in the Military Department from 19th April to 17th May 1878:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
62nd Foot	Lieut.-Colonel G. Hay	10th May 1878	Morar.		
Ditto	Lieutenant A. Goding	Ditto	Ditto.		
Unattached	Captain R. McMeminey	Ditto	Chunar.		

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 18th May 1878.

No. 227.—Sergeant G. Preece, R.E., Supervisor, 2nd grade, North-Eastern System of State Railways, is remanded to military duty.

No. 228.—Mr. J. H. Toogood, Assistant Engineer, 2nd grade, Madras Famine Relief Works, is retransferred to Bengal Irrigation Branch.

The 21st May 1878.

No. 229.—The following transfers are ordered in the Superior Accounts Establishment:—

Mr. F. Morrison, Temporary Examiner of Guaranteed Railway Accounts, Lahore, is appointed to the Examinership of the Accounts of the open line, Indus Valley State Railway.

Captain F. G. Oldham, R.E., Examiner of Public Works Accounts, Hyderabad, is trans-

ferred to the Examinership of Guaranteed Railway Accounts, Lahore.

Mr. W. G. Bayly, Deputy Examiner of Guaranteed Railway Accounts, Bombay, is transferred to the Examinership of Public Works Accounts, Hyderabad.

Mr. W. H. Marten, Temporary Deputy Examiner of Accounts, Indus Valley State Railway, is transferred to Bombay, vice Mr. Bayly.

The 22nd May 1878.

No. 230.—With reference to Public Works Department Notification No. 145, dated 29th March 1878, Mr. J. F. Crisp, Accountant, 3rd grade, joined the Office of the Accountant General, Public Works Department, on the forenoon of the 15th May 1878.

No. 231.—Sergeant H. Mathews, Supervisor, 1st grade, is transferred from the Western to the Central System of State Railways. This cancels Public Works Department Notification No. 123 of the 22nd March 1878, transferring Supervisor Sergeant H. Macartney to the Central System.

The 23rd May 1878.

No. 232.—Mr. G. Read, Accountant, 4th grade, attached to the Office of the Accountant General,

Public Works Department, is temporarily promoted to the 3rd grade, with effect from 22nd March 1878.

The 24th May 1878.

No. 233.—The undermentioned Accountants are transferred temporarily to Madras for employment on Famine Accounts:—

From Bengal.

Mr. T. W. Freeman, Accountant, 3rd grade.
B. S. Rungia Naidoo, " 4th "

From Bombay.

Mr. R. Farron, Accountant, 3rd grade.

From the Office of the Examiner, Guaranteed Railway Accounts, Bombay.

Mr. W. South, Accountant, 1st grade.

From the North-Western Provinces and Oudh.

Mr. G. W. Pigott } Accountants, 3rd grade.
" E. H. Telfer }
" J. Johannes, Temporary Accountant, 3rd grade.

From the Punjab.

Lalla Dass Ram Mullick, Accountant, 3rd grade (temporary rank).

From the Military Works Branch.

Mr. S. J. Pigott, Accountant, 1st grade.
R. Kuthalo Naidoo, " 4th "

From the Indus Valley State Railway.

Mr. W. Dorton, Accountant, 2nd grade.
Lalla Bussent Ram, " 3rd "
Mr. F. George } Accountants, 4th grade.
" W. Larkins }

From the Office of the Accountant General, Public Works Department.

Mr. E. T. Anthony, Accountant, 2nd grade (temporary rank).

No. 234.—Consequent on the return to duty of Mr. J. L. Gallott, Superintending Engineer, 3rd grade, temporary rank, Western System of State Railways, Mr. H. T. Geoghegan, Superintending Engineer, 3rd grade, temporary rank, reverted to his substantive rank of Executive Engineer, 1st grade, on the 22nd March 1878.

No. 235.—The following permanent promotions are ordered in the Superior Accounts Establishment of the Public Works Department:—

Mr. D. C. Gordon from Examiner, 3rd class, 2nd grade (Examiner, 3rd class, 1st grade, temporary rank), to Examiner, 3rd class, 1st grade.

Mr. F. Morrison, Deputy Examiner (Examiner, 3rd class, 1st grade, temporary rank), to Examiner, 3rd class, 2nd grade.

W. A. CROMMELIN, Major-Genl., R. E.,
Secy. to the Govt. of India.



The Gazette of India, EXTRAORDINARY. Published by Authority.

SIMLA, SATURDAY, MAY 25, 1878.

STAR OF INDIA.

NOTIFICATION.

No. 9 S.I.

Simla, the 25th May 1878.

His Excellency the Grand Master of the Most Exalted Order of the Star of India hereby announces that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Most Exalted Order, viz.:—

AS KNIGHTS COMMANDERS.

The Hon'ble Ashley Eden, C.S.I., Bengal Civil Service, Lieutenant-Governor of Bengal.

Steuart Colvin Bayley, Esquire, C.S.I., Bengal Civil Service, Personal Assistant to the Viceroy for Famine Affairs.

AS COMPANIONS.

The Hon'ble James Gibbs, Bombay Civil Service, Member of the Council of the Governor of Bombay.

Colonel Charles James Merriman, R.E., Superintending Engineer for Irrigation in Sind, Acting Secretary to the Government of Bombay, Public Works Department.

Charles Alfred Elliott, Esquire, Bengal Civil Service, Secretary to the Famine Commission, late Famine Commissioner in Mysore.

Major Colin Campbell Scott Moncrieff, R.E., Officiating Chief Engineer and Secretary to the Chief Commissioner of Mysore.

James Bellot Richey, Esquire, Bombay Civil Service, Extra First Assistant Collector and Magistrate of Kaira for the Panch Mehals, Acting Junior Collector and Magistrate, Dharwar.

Colonel William Scott Drever, M.S.C., Commissioner of Police for the Town of Madras, Officiating Inspector General of the Madras Police.

John Henry Garstin, Esquire, Madras Civil Service, Collector, District Magistrate and Agent to the Governor, Vizagapatam, acting as Additional Secretary to the Government of Fort St. George, Revenue Department, Famine Branch.

Robert Davidson, Esquire, Madras Civil Service, Third Member of the Board of Revenue, Madras.

By Order,

A. C. LYALL,

Secy. to the Most Exalted Order
of the Star of India.



The Gazette of India,

EXTRAORDINARY.

Published by Authority.

SIMLA, MONDAY, THE 27TH MAY 1878.

FINANCIAL DEPARTMENT.

NOTIFICATION.

No. 616.

Simla, the 27th May 1878.

His Excellency the Right Hon'ble the Governor General in Council has resolved to borrow Two-and-a-half Crores of Rupees for the public service in the following manner.

2. Promissory Notes will be issued for the said amount, bearing interest at the rate of four-and-a-half per centum per annum, payable half-yearly, on the Fifteenth day of March and the Fifteenth day of September: the form and conditions of these Notes will be, *mutatis mutandis*, those of the Notes of the Transfer Loan of the First of May 1865, except as to rate of interest and that they will not be discharged before the Fifteenth day of September 1893. No Note will be issued for less than one hundred rupees, or for any amount not being a multiple of one hundred rupees.

3. Tenders for the whole or part of the above-named sum of Two-and-a-half Crores of Rupees will be received by the Comptroller General from this date to noon of Monday, the Twenty-fourth day of June next.

4. Each tender must be addressed, in the form annexed to this Notification, to the Comptroller General, Treasury Buildings, Calcutta, and enclosed in a sealed cover superscribed "Tender for Loan."

5. Tenders will be opened at the Office of the Comptroller General in Calcutta, at noon on Monday, the Twenty-fourth day of June next.

6. Accepted tenders must be paid, in three equal instalments, on the following dates:—

One-third on Monday, the Eighth day of July 1878:

One-third on Thursday, the Eighth day of August 1878:

One-third on Monday, the Ninth day of September 1878:

but the whole or any part of any tender may be paid at any time after that its acceptance is notified.

7. Interest upon each payment will be paid in advance, from the date when such payment is received, to the Fifteenth day of September next.

8. Payment of any accepted tender may be made to the account of the Government in one of the Presidency Banks of Bengal, Madras or Bombay, or in any Branch of any of the Presidency Banks, or into any Government treasury or treasuries in India which may be named in the tender.

9. Each tender must be accompanied by a receipt from one of the Presidency Banks of Bengal, Madras or Bombay, or one of their Branches, or from an Officer in charge of some Government treasury, or by a cheque on a banker in Calcutta, Madras or Bombay, or by Government Promissory Notes made payable to the Comptroller General, for not less than one-hundredth, or, if the tender be for less than five lakhs of rupees, then for not less than one-fiftieth, part of the tender: this deposit of one or two per centum will be treated as in part payment of the last instalment, and will be forfeited if the allotment is not fully taken up: a cash deposit may, after that the tender in support of which it is made is accepted, be replaced by a Government Promissory Note.

10. Scrip receipts for instalments paid will be given by the Presidency Banks of Bengal, Madras and Bombay, or their Branches, or by the Officers in charge of the Government treasuries at which payment is made: these receipts will, as soon as possible, be exchanged for Promissory Notes.

11. The minimum rate at which tenders will be accepted will be recorded under the signature of the Comptroller General, and, when the tenders are opened, placed upon the table, in a sealed envelope, but will not be declared unless some tender is rejected only because it is below the recorded minimum.

12. The rate stated in a tender must not contain a fraction of an anna; if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out, and the tender treated as if the rate did not contain such fraction of an anna.

13. Tenders at the recorded minimum rate, and at rates above the recorded minimum, will be accepted in the order of the rates tendered, beginning with the highest rate: the amount allotted at the lowest rate at which tenders are accepted, will be divided amongst those who have tendered at this rate, in proportion, as nearly as may be found convenient, to the amounts of their tenders.

14. The names of the persons whose tenders are accepted in whole or in part, will be posted, for general information, at the Presidency Banks of Bengal, Madras and Bombay.

FORM OF TENDER.

I hereby tender for rupees _____ of the Loan advertised in the Notification published in the *Gazette of India* Extraordinary, dated the 27th May 1878, and agree to pay for the same, subject to the conditions notified, at the rate of rupees _____ annas* for every hundred rupees allotted to me.

I enclose a deposit receipt† for rupees _____, and engage, if my offer be accepted, to pay to the account of the Government at the Presidency Bank of _____ [or at the _____ Branch of the Bank of _____] ; or into the Government treasury at _____ as the case may be] the first instalment on or before Monday, the Eighth day of July next, and the several later instalments on or before the dates fixed by the Notification, as follows:—

One-third on Monday, the Eighth day of July 1878:

One-third on Thursday, the Eighth day of August 1878:

One-third on Monday, the Ninth day of September 1878.

NOTES.—(1).—A separate tender must be made at each rate tendered, and a separate deposit must accompany each tender. In order to avoid mistakes, it is desirable that the tender, or, at least, the name of the tenderer, and the amount and rate tendered, should be written in English. The rate tendered should be the whole amount per cent., not the premium or discount: thus;—"102" or "99"; not "Two per cent. Premium," or "One per cent. Discount."

(2).—This Notification will be published, simultaneously, by the Secretary of State for India, in London.

By Order of the Governor General in Council,

R. B. CHAPMAN,
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 22, SIMLA, SATURDAY, JUNE 1, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—(Nothing for Publication.)

SUPPLEMENT No. 22.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 28th May 1878.

No. 615.—*Appointments*.—Mr. A. Marriot, District Superintendent of Police of the 5th Class in the Central Provinces, to be District Superintendent of Police of the 4th Class, *vice* Mr. M. P. Hankin, deceased:

Mr. F. E. Coles is confirmed in the appointment of Assistant District Superintendent of Police, with effect from the 26th ultimo.

No. 617.—The Hon'ble Sir Richard Garth, Kt., Q.C., Chief Justice of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave for one month, with effect from the 19th August next, or from any subsequent date on which he may avail himself of it.

No. 619.—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 L. S. Jackson, C.S., C.I.E., a Judge of the High Court of Judicature at Fort William in Bengal, to officiate as Chief Justice of the said Court during the absence on privilege leave of the Hon'ble Sir Richard Garth, or until further orders.

The 31st May 1878.

No. 631.—Mr. E. M. Money is permitted to resign Her Majesty's Bengal Civil Service.

MEDICAL.

The 30th May 1878.

No. 260.—The services of 3rd grade Assistant Surgeon Rajendro Nath De are replaced at the disposal of the Government of Bengal.

The 31st May 1878.

No. 266.—The undermentioned Assistant Surgeons are promoted to the grades, and with effect from the dates, specified opposite their names:—

Names.	To what grade promoted.	Date of promotion.
Baboo Neem Chand Goopta	1st grade	1st May 1878
" Gopal Chunder Dey	2nd "	1st " "
" Dinonauth Mitter	2nd "	17th April "
" Shib Chunder Bhutta-charjee	2nd "	19th " "

PORT BLAIR.

The 29th May 1878.

No. 149.—*Appointments*.—Mr. E. H. Man, 3rd Assistant Superintendent of Port Blair and the

Nicobars, to officiate as 2nd Assistant Superintendent during the absence on furlough of Captain W. B. Birch, or until further orders:

Mr. F. E. Tuson, Extra Assistant Superintendent of the 2nd Class, to officiate as 3rd Assistant Superintendent, *vice* Mr. Man:

Mr. O. H. Brookes, Extra Assistant Superintendent of the 2nd Class, to officiate as Extra Assistant Superintendent of the 1st Class.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.

MINERALS AND GEOLOGICAL SURVEY.

Simla, the 31st May 1878.

No. 56.—The late Mr. W. L. Willson, of the Geological Survey of India, was on privilege leave of absence from the 19th to the 23rd March last.

STATISTICS.

The 24th May 1878.

CORRIGENDA AND ADDENDUM.

No. 215.—In the list of the names of the more important places in Rajputana appended to Notification No. 559, published in the *Gazette of India*, Part I, of the 29th December 1877:—

For *Khirwa* in column 1 read *Kharwa*.

„ *Sir Gotamnath* in column 1 read *Sri Gotamnath*.

„ *Sir Muthpur* in column 1 read *Sri Muthpur*.

„ *Province* after *Talera* in column 2 read *Ravines*.

Add "*Merwara*" in column 1 and "a district of Ajmere" in column 2.

The 31st May 1878.

No. 243.—In supersession of the Notification, dated the 5th October 1877, No. 410, the Governor General in Council has been pleased to change the official designation of Mr. W. W. Hunter, L.L.D., from "Director General of Gazetteers" to that of "Director General of Gazetteers and Statistics."

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Simla, the 31st May 1878.

No. 52M.—*Promotion*.—The following promotion is made in the 1st Regiment of the Central India Horse, with effect from the 1st December 1877:—

Kote Duffadar Sawul Singh to be *Jemadar*, *vice* *Jemadar* Jewan Singh, promoted.

JUDICIAL.

The 27th May 1878.

No. 47J.—The Governor General in Council is pleased to direct that the following Acts, subject to the undermentioned modifications, shall become law in the territories of Mysore from the 1st June 1878, *viz.*:—

Act IX of 1872 (the Indian Contract Act), except the explanation appended to Section 265. The word "Court" in this section shall be taken to mean "a Court not inferior to the Court of the Judicial Assistant Commissioner."

Act I of 1877 (the Specific Relief Act), except Chapter VIII.

Act X of 1877 (the Code of Civil Procedure), except—

Chapter XXVII. Sections 419, 420 and 421.

Chapter XXVIII. Sections 430, 431, 432 and 433.

Chapter XLII. Section 586.

Chapter XLV. The whole chapter.

Chapter XLVIII. Sections 631, 632, 633, 634, 635, 636, 637 and 638.

In construing the Code of Civil Procedure as applied to Mysore, the words "High Court" shall be taken to mean "the Court of the Judicial Commissioner," and the words "British India" shall be read as "the territories of Mysore," and "the Collector" as "the Deputy Commissioner," and "the Local Government" as "the Chief Commissioner of Mysore."

In Section 339 for the words "proper officer of the Court" the words "officer in charge of the Civil Jail" shall be substituted.

In the proviso to Section 341 the word "third" shall be omitted.

For Section 416, the following section shall be substituted: "Suits by the Government shall be instituted by the State of Mysore," and for Section 418, the following section shall be substituted: "In suits by the State of Mysore instead of inserting in the plaint the name and description and place of abode of the plaintiff, it shall be sufficient to insert the words 'the State of Mysore.'"

In Section 424 the words "against the said Secretary of State in Council or" and the words "in the case of the Secretary of State in Council delivered to, or left at the office of, a Secretary to the Local Government or the Collector of the district, and in the case of a public officer" shall be omitted. In Section 429 the words "against the said Secretary of State in Council or" shall be omitted.

In Section 443, paragraph 2, for the words "Indian Majority Act, 1875, Section 3," the following shall be substituted, namely, "Rules for the care of the persons and property of minors, published with Government of India Notification No. 75J., dated 25th April 1872," and in Section 547 for the words "Secretary of State for India in Council or" the words "State of Mysore" shall be substituted.

The notifications of this Department noted in the margin, are cancelled with effect from the date on which Act X of 1877 comes into operation in Mysore.

No. 47, dated 25th March 1868.
" 130, " 10th June 1868.
" 363, " 2nd March 1871.

No. 48J.—The Governor General in Council is pleased to extend to the Bangalore Court of Small Causes, with effect from the 1st day of June 1878, the chapters and sections of Act X of 1877 (the Code of Civil Procedure) contained in the second schedule annexed to the said Act, subject to the omissions and modifications made by Foreign Department Notification No. 47J., dated 27th May 1878.

POLITICAL.

The 30th May 1878.

No. 1097P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Charles Kapp as Acting Consul for the Netherlands at Bombay during the absence of Mr. Meili.

GENERAL.

The 30th May 1878.

No. 1435G.—*Sahibzada* Mahomed Wahid-ud-deen, Attaché to the Agent to the Governor General for Central India, officiated as Political Assistant, 3rd Class, and as 2nd Assistant to the Agent to the Governor General for Central India, from the forenoon of the 1st April 1878 to the afternoon of the 8th May 1878.

No. 1437G.—The following order, dated 4th May 1878, by the Commandant, Central India Horse, is confirmed:—

1st Regiment.

Lieutenant G. E. Money, 1st Squadron Officer, having this day reported his return from famine relief duty, will officiate as 2nd Squadron Commander in addition to his other duties, during the absence of Captain A. J. Bannerman on furlough, or until further orders.

Lieutenant H. E. Ravenshaw, Officiating Squadron Officer, to officiate as 3rd Squadron Commander during the absence of Captain A. H. S. Neill, on foreign service, or until further orders.

Lieutenant G. E. Money to officiate as Staff Officer, Central India Horse, during the absence of Captain A. H. S. Neill.

The 31st May 1878.

No. 1452G.—Lieutenant W. G. W. Macbay, Commandant of the Gaekwar's Dhari Battalion, is granted 30 days' subsidiary leave of absence from the date of making over charge of his duties, preparatory to proceeding to Europe on medical certificate.

No. 1454G.—The services of Lieutenant E. D. H. Daly, Squadron Officer, 2nd Regiment, Central India Horse, are placed at the disposal of the Military Department, with effect from the date of making over charge of his duties.

No. 1457G.—Mr. Trevor J. Chichele Plowden, c.s., Officiating Under Secretary to the Government of India in the Foreign Department, is confirmed in that appointment, substantive *pro tempore*, with effect from the 24th April 1878, *vice* Mr. Henvey.

No. 1458G.—Lieutenant H. E. Ravenshaw, officiated as Staff Officer, Central India Horse, from the 24th April to the 3rd May 1878, both days inclusive.

No. 1460G.—Mr. H. L. St. Barbe, c.s., Officiating Political Assistant, 1st Class, and Assistant Resident, Mandalay, is appointed to officiate as Political Agent of the 3rd Class, and is posted to Bhamo, with effect from the date of assuming charge, *vice* Mr. Cooper.

A. C. LYALL,

Secy. to the Govt. of India.

STAR OF INDIA.

NOTIFICATION.

Simla, the 1st June 1878.

No. 10 S.I.—His Excellency the Grand Master of the Most Exalted Order of the Star of India hereby announces that Her Majesty the Queen and Empress of India has been graciously pleased to appoint the Honorable Sir John Strachey, K.C.S.I., C.I.E., to be a Knight Grand Commander of the said Most Exalted Order.

By Order of His Excellency the Grahd Master.

A. C. LYALL,

Secretary to the Most Exalted Order of the Star of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Simla, the 31st May 1878.

No. 810.—*Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of April 1878, with the corresponding figures on the same date in 1877 and 1876:—*

	1876.	1877.	1878.
	Rs.	Rs.	Rs.
Govt. of India	2,73,37,396	1,59,59,146	2,43,24,907
Bengal	2,09,71,295	1,49,77,151	1,78,09,721
Assam	32,30,969	26,03,860	31,30,420
British Burmah	44,83,208	38,67,000	36,38,076
N.-W. P. & Oudh	2,37,98,393	2,10,41,758	1,77,18,431
Punjab	98,74,162	1,07,16,821	1,04,96,828
Bombay	3,69,99,587	2,94,86,557	3,06,68,864
Central Provs.	46,15,626	51,78,571	36,28,415
Madras	3,03,34,409	2,48,94,490	2,61,21,160
TOTAL	16,16,45,038	12,87,25,354	13,80,36,822

No. 826.—*Bills drawn upon India by the Secretary of State, 1878-79:—*

	Rs.	Average rate.	Loss compared with outturn at an exchange of 2s. the rupee.
		s. d.	Rs.
Estimated for the whole year.	17,000,000	1 8 4	3,00,00,000
In the month of May 1878.	1,870,901	1 8 4	32,90,990
To the end of the month of May 1878.	3,593,983	1 8 5 4	60,60,170
Remains to make estimate good.	13,406,017	1 8 36	2,39,39,830

Estimated expenditure in excess of the cost at 2s. the rupee in raising £3,593,983 @ 1s. 8 5 4. Rs. 63,12,322
Actual expenditure in excess of the cost at 2s. the rupee in raising £3,593,983 @ 1s. 8 5 4. " " 60,60,170.
Expenditure less than estimate .. Rs. 2,52,152

MINT AND CURRENCY.

The 31st May 1878.

No. 809.—I.—Imports and Exports of Gold and Silver during the calendar year 1878.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of April ...	24,57,806	450	24,57,446	82,73,473	5,44,593	77,28,880	1,07,31,369	5,45,043	1,01,86,326
First four months ...	87,60,413	2,03,800	85,02,613	3,30,31,827	29,38,862	3,00,92,945	3,98,98,240	32,02,682	3,61,95,558

II.—Silver received and coined in the Mints during the calendar year 1878.

	COINS AND BULLION RECEIVED (ASSAY VALUE.)			COINED AND EXAMINED.		
	Calcutta.	Bombay.	Total.	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of April ...	41,46,190	163,11,077	1,04,59,267	30,97,092	55,98,571	86,95,663
First four months ...	1,95,94,113	3,28,06,072	5,30,60,785	2,02,44,312	3,34,91,468	5,37,35,780

PENSIONS, GRATUITIES, &C.

The 31st May 1878.

No. 790.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Section 72 (Rule 2).

Substitute the following for heading (8) of the form on page 42:—

(8) Reference to any recorded punishment or censure or reward or praise of the officer.*

Omit the last sentence of the Rule on page 42 and add the following as Rule 7 on page 42:—

7. Personal certificates of character, containing only the opinion of the writer, are not to be entered.

No. 791.

The March 1878.

Section 101, Rule 3 (page 55).

Add the following to this rule:—

An extraordinary pension granted under Section 124(a), or to a Native soldier under Military rules for wounds and injuries, may, in the event of the pensioner's subsequent employment in the Civil Department, be, during such employment, reduced or suspended under orders of the Government which granted the pension.

In the case, however, of a Native soldier whose wound or injury pension may have included an invalid pension, he will, in the event of the wound or injury pension being withheld, be allowed to draw the invalid rate of pension in addition to civil salary. This does not apply to the commissioned ranks.

SEPARATE REVENUE—STAMPS.

The 31st May 1878.

No. 749.—In exercise of the powers conferred by Section 16 of the General Stamp Act, 1869, the Governor General in Council is pleased to remit the duties chargeable under the said Act on tenders for any portion of the loan advertised in the *Gazette of India Extraordinary* of the 27th May 1878.

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 27th May 1878.

APPOINTMENTS AND PROMOTIONS.

No. 485.—PERSONAL STAFF—

The Viceroy and Governor General of India has been pleased to make the following temporary appointment on His Excellency's Personal Staff:—

Lieutenant C. Herbert, Bengal Staff Corps, Wing Officer, Meywar Bheel Corps, and Officiating Wing Officer and Adjutant, Deolee Irregular Forces, to officiate as Extra Aide-de-Camp.

The 30th May 1878.

No. 486.—QUARTERMASTER GENERAL'S DEPARTMENT—

Captain H. S. Brownrigg, 4th Battalion, Rifle Brigade, to be a Deputy Assistant Quartermaster General, vice Lieutenant-Colonel H. A. Little, whose tour of staff service will expire on the 31st May 1878.

The 31st May 1878.

No. 487.—STAFF CORPS—

The undermentioned officer is admitted to the Bengal Staff Corps with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Hugh Frederick Lyons-Montgomery, 33rd Foot, Officiating Wing Officer, 3rd Goorkha (The Kemaon) Regiment,—25th April 1877.

No. 488.—BREVET—

Lieutenant-Colonel Charles James Richards, Madras Infantry, is promoted to the rank of Colonel by brevet, from the 13th April 1878, under the operation of the Royal Warrant of the 28th January 1878, clause f (1), paragraph 3, subject to Her Majesty's approval.

No. 489.—LONDON GAZETTE—

The following extracts are published for general information:—

"London Gazette," dated the 19th April 1878, page 2639.

War Office, Pall Mall, 18th April 1878.

BREVET.

The undermentioned officers to have honorary rank on retirement:—

To be Major-Generals. Dated 20th April 1878:—

Brevet Colonel Charles Hopkins Byers, Bengal Staff Corps.

Brevet Colonel George Alexander St. Peter Fooks, Bengal Staff Corps.

Brevet Colonel John William Younghusband, c.s.l., Bombay Staff Corps.

To be Colonel.

Lieutenant-Colonel James Vaele Morris, Madras Staff Corps. Dated 20th April 1878.

To be Surgeon-General.

Deputy Surgeon-General John Robert Miller, M.D., Bombay Army. Dated 20th April 1878.

The undermentioned Warrant Officers are granted a step of honorary rank:—

To be Captain.

Deputy Commissary and Honorary Lieutenant William Skeaf, Bengal Establishment. Dated 17th October 1877.

To be Lieutenants.

Deputy Assistant Commissary James Wilks, Bengal Establishment. Dated 16th October 1877.

Deputy Assistant Commissary James T. Hewson, Bengal Establishment. Dated 17th October 1877.

Deputy Assistant Commissary George Bay, Madras Establishment. Dated 8th January 1878.

Deputy Assistant Commissary Samuel Charles Plummer, Madras Establishment. Dated 20th January 1878.

Assistant Commissary John Bingham, Bombay Establishment. Dated 29th November 1877.

Assistant Commissary Martin Corkery, Bombay Establishment. Dated 12th December 1877.

Assistant Commissary Edward McKenzie, Bombay Establishment. Dated 12th December 1877.

Deputy Assistant Commissary William McDonald, Bombay Establishment. Dated 9th January 1878.

"London Gazette," dated the 30th April 1878, page 2779.

War Office, Pall Mall, 30th April 1878.

BREVET.

Apothecary Joseph Sansman, Madras Medical Establishment, to have the honorary and local rank of Surgeon in the East Indies on retirement. Dated 1st May 1878.

To be Colonels.

Lieutenant-Colonel Richard Kirwan Macquoid, Madras Staff Corps. Dated 26th January 1878.

Lieutenant-Colonel Charles Alexander McMahon, Madras Staff Corps. Dated 4th February 1878.

Lieutenant-Colonel Jervis Harpur, Bombay Staff Corps. Dated 17th February 1878.

Lieutenant-Colonel Edmund L'Estrange, Bombay Staff Corps. Dated 17th February 1878.

Lieutenant-Colonel Lewis Matthew Davies, Bombay Staff Corps. Dated 17th February 1878.

Lieutenant-Colonel Charles Sheridan Blackwood Walton, Madras Staff Corps. Dated 20th February 1878.

The undermentioned officers of the Indian Staff Corps to have the honorary rank of Major-General on retirement:—

Lieutenant-Colonel and Brevet Colonel William Joseph Fitzmaurice Stafford, c.b., Bengal Staff Corps. Dated 1st May 1878.

Lieutenant-Colonel and Brevet Colonel Robert Alexander Napper, Bengal Staff Corps. Dated 1st May 1878.

Lieutenant-Colonel and Brevet Colonel Thomas Hardy Chamberlain, Bengal Staff Corps. Dated 1st May 1878.

Lieutenant-Colonel and Brevet Colonel Goodson Adye, Madras Staff Corps. Dated 1st May 1878.

Lieutenant-Colonel and Brevet Colonel Henry Shewell, Bombay Staff Corps. Dated 1st May 1878.

No. 490.—GARRISON INSTRUCTION STAFF IN INDIA—

Major A. S. Hunter, Royal Artillery, Chief Garrison Instructor, to officiate as Director of Garrison Instruction in India, in addition to his other duties, with effect from the date of the departure from India of Colonel C. O. Creagh-Osborne, c.b.

This cancels G. G. O. No. 188 of 1878.

No. 491.—ORDNANCE COMMISSARIAT DEPARTMENT—

Captain S. Murray, Royal Artillery, Commissary of Ordnance, 3rd class, to officiate as Commissary of Ordnance, 2nd class, *vice* Captain S. Cargill, on leave.

Captain L. H. S. James, Royal Artillery, to officiate as Commissary of Ordnance, 3rd class, *vice* Captain Murray.

No. 492.—

Rank and Names.	To what rank promoted.	From what date.	In whose room.
Temporary.			
Sub-Conductor Daniel Buckley.	Officiating Conductor.	4th April 1878.	Officiating Conductor D. Murphy, reverted to Sub-Conductor, on appointment to Harness and Saddlery Factory, temporarily.
Assistant Commissary and Honorary Lieutenant James Parker.	Officiating Deputy Commissary.	15th April 1878.	Deputy Commissary and Honorary Captain H. Teller, on leave.
Deputy Assistant Commissary and Honorary Lieutenant Thomas Heathcote.	Officiating Assistant Commissary.	Ditto	Honorary Lieutenant Parker.
Conductor George B. Bleasby.	Officiating Deputy Assistant Commissary.	Ditto	Honorary Lieutenant Heathcote.
Sub-Conductor Andrew Gallagher.	Officiating Conductor.	Ditto	Conductor Bleasby.
Magazine Sergeant Hugh Corrigan.	Officiating Sub-Conductor.	Ditto	Sub-Conductor Gallagher.
Magazine Sergeant Edward Whyte.	Ditto	20th April 1878.	Sub-Conductor Hooley, on furlough.

No. 493.—ARMY COMMISSARIAT DEPARTMENT—

Lieutenant H. M. P. Hawkes, Bengal Staff Corps, Wing Officer, 38th (The Agra) Regiment of Native Infantry, to be a Sub-Assistant Commissary General, 3rd class, on probation, with effect from the 20th May 1878, to fill an existing vacancy.

No. 494.—**Temporary.**

Lieutenant-Colonel J. V. Hunt, Deputy Assistant Commissary General, 1st class, to officiate as Assistant Commissary General, 2nd class.

Major H. D. E. W. Chester, Deputy Assistant Commissary General, 2nd class, to officiate as Deputy Assistant Commissary General, 1st class.

Captain R. Patch, Sub-Assistant Commissary General, 1st class, to officiate as Deputy Assistant Commissary General, 2nd class.

Lieutenant E. Palmer, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 2nd class, to officiate as Sub-Assistant Commissary General, 1st class.

Major O. M. Graham, Deputy Assistant Commissary General, 1st class, to officiate as Assistant Commissary General, 2nd class.

Captain A. R. Badcock, Deputy Assistant Commissary General, 2nd class, to officiate as Deputy Assistant Commissary General, 1st class.

Captain F. H. Thomas, Sub-Assistant Commissary General, 1st class, to officiate as Deputy Assistant Commissary General, 2nd class.

Lieutenant P. A. Buckland, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 2nd class, to officiate as Sub-Assistant Commissary General, 1st class.

No. 495.—PUNJAB FRONTIER FORCE—**3rd Punjab Cavalry.**

Captain W. J. Vouden, Squadron Officer, 5th Punjab Cavalry, to officiate as Squadron Commander, *vice* Major J. D. Macpherson, Squadron Officer and Officiating Squadron Commander, on special service.

5th Punjab Cavalry.

Lieutenant G. Pycroft, Officiating Wing Officer, on probation, 1st Punjab Infantry, to officiate as Squadron Officer, on probation, *vice* Captain Vouden.

Lieutenant C. F. Gambier, Squadron Officer, to be Adjutant.

5th Punjab Infantry.

Major H. M. Pratt, Wing Commander, 2nd Sikh Infantry, to officiate as Wing Commander and 2nd in Command, *vice* Major C. E. Stewart, proceeding on furlough.

2nd Sikh Infantry.

Captain F. E. Hastings, Wing Officer and Officiating Quartermaster, to officiate as Wing Commander, *vice* Major Pratt.

Lieutenant W. F. C. C. Plowden, Officiating Wing Officer, to officiate as Quartermaster, *vice* Captain Hastings.

No. 496.—HYDERABAD CONTINGENT—**No. 1 Field Battery.**

Lieutenant A. P. Penton, Royal Artillery, Officiating Subaltern, No. 4 Field Battery, to be Officiating Subaltern, *vice* Lieutenant R. J. Bevan, on furlough.

BARRACK AND HOSPITAL SUPPLIES.

No. 497.—The following corrections are made in G. G. O. No. 681 of 1877:—

TABLE NO. 148 (PUBLIC WORKS).**Page 22.**

For "Trays, for Kerosine lamp chimneys" read *Trays for Kerosine lamps.*

TABLE NO. 148 (COMMISSARIAT).**SECTION VI. BEDDING.****Page 30.**

For the item, "Rugs, bedside, 6½ x 2½ feet," substituted *Rugs, bedside, 4 x 2 feet.*

No. 498.—Note 9, clause (b), to G. G. O. No. 1015 of 1877, is reconstructed as follows:—

(b). A non-commissioned officer acting for a sub-conductor, who is on leave in India, is entitled

to fuel as for a departmental staff sergeant; but if he is acting for a warrant officer on leave in England, he is treated as a warrant officer.

EQUIPMENT.

No. 499.—In supersession of all previous orders on the subject, the periods of duration of articles of harness and saddlery, both of English and country manufacture, will, under ordinary circumstances, be as stated below:—

Names of articles.	Period of duration.
	Years.
Bands, back and belly	6
Bits	12
Breast pieces, leather, Maude's	16
Breast plates, with neck straps	6
Breechings	6
Near, complete with straps	6
Off	6
Buckets	6
Carbine, breech-loading	6
Lance	6
Cases, horse-shoe, single	6
Harness	6
Saddlery	6
Collars	6
Head stall, with brow band and throat lash, complete, non-commissioned officers and men	6
Neck, horse	6
Cruppers	6
Harness	6
Saddlery	6
Girths, leather	6
Hames, iron	5
Heads, bridle	18
Irons, stirrup, single, without lance bucket	6
Leathers, stirrup	6
Leggings, drivers	6
Nammas	6
Leather	6
Felt	3
Pannels/saddle, stuffed	6
Harness	6
Drivers	6
Luggage	6
Saddlery, universal	6
Pieces, buckling	6
Bearing, in two parts	6
Bridoon	5
Reins	12
Chain	5
Leading, in two pieces	6
Side	6
Saddles	10
Harness, fitted	10
up	10
Luggage, N. P.	10
Saddlery, without girths, tabs and strap attached, N. P.	10
Carbine, protecting	6
and wallet	6
Cloak	6
centre	6
Crupper or flank	6
Girth	6
Hame	6
Hip	6
Shoe-case, wallet and holster	6
Supporting, Maude's	6
Front	6
Rear	6
Wither	6
Kicking	10
Surcingle, leather	6
Rope, harness	6
Lead	6
Wheel	6
Traces	8
Lasso	8
Short	8
Breast harness	6
Back band	6
Tugs	6
Breast harness	6
Drivers	6
Luggage	6
Wallets	6
Saddlery, universal	6
Drivers	6
Whips	5
Hand	5
Longeing	5

2. This order is applicable to the three presidencies.

No. 500.—At the end of G. G. O. No. 132 of 1878, insert the following:—

Note.—This only affects the articles supplied by the Ordnance Department.

FURLOUGH AND LEAVE.

No. 501.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Surgeon-Major William Walker Galloway, M.B., Medical Officer, 45th (Rattray's Sikhs) Regiment of Native Infantry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Captain Thomas Nicholls, General List, Infantry, Wing Officer, 32nd (Punjab) Regiment of Native Infantry (Pioneers),—private affairs, for eighteen months, under Rules IX and XV of the Regulations of 1868.

First Class Veterinary Surgeon G. A. Oliphant, This cancels the furlough granted to Veterinary Surgeon Oliphant in G. G. O. No. 238 of 1878. in veterinary charge of the Reserve Remount Depot, Hapur,—private affairs, for eighteen months, under Rules IX and XV of the Regulations of 1868.

Captain Barre John Goldie, Royal Engineers, Executive Engineer, 4th grade, temporary 3rd grade, Military Works Branch, Public Works Department, for eighteen months,—one year and fifty-two days on private affairs, under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, clause II of the Regulations of 1868.

No. 502.—The following extract from List No. 18, dated the 3rd May 1878, received from the India Office, is published for general information:—

Granted extensions of leave.

Captain C. E. Salkeld, Staff Corps,—6 months, medical certificate.

Surgeon W. Harvey,—6 months, medical certificate.

Captain G. W. Willock, General List, Cavalry,—6 months, medical certificate.

Colonel W. Q. Pogson, Infantry,—6 months, medical certificate.

No. 503.—REPORTS OF DEPARTURE—

Lieutenant-General D. M. Stewart, C.B., Bengal Staff Corps, G. G. O. No. 432 of 1878,—Bokhara, 22nd April 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) C. Lyons-Montgomery, Bengal Staff Corps, G. G. O. No. 193 of 1878,—Assiria, 1st April 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) F. S. Taylor, Royal Engineers, G. G. O. No. 236 of 1878,—Australia, 8th April 1878, from Bombay.

Lieutenant-Colonel (Brevet Colonel) C. St. G. Brownlow, Bengal Staff Corps, G. G. O. No. 146 of 1878,—Khiva, 29th April 1878, from Bombay.

Lieutenant-Colonel H. F. Newmarch, Bengal Staff Corps, G. G. O. No. 372 of 1878,—Australia, 8th April 1878, from Bombay.

Lieutenant-Colonel C. M. Browne, Royal Engineers, Bombay G. O. No. 113 of 1878,—Khiva, 29th April 1878, from Bombay.

Deputy Surgeon-General W. Williamson, Madras G. O. No. 229 of 1878,—*Venetia*, 18th March 1878, from Bombay.

Surgeon-Major W. R. Rice, M.D., G. G. O. No. 405 of 1878,—*Strathleven*, 11th April 1878, from Bombay.

Surgeon-Major T. G. Skardon, G. G. O. No. 405 of 1878,—*Sumatra*, 15th April 1878, from Bombay.

Surgeon-Major R. T. Abbott, M.D., G. G. O. No. 372 of 1878,—*Strathleven*, 11th April 1878, from Bombay.

Major H. C. P. Rice, Bengal Staff Corps, G. G. O. No. 338 of 1878,—*Serapis*, 6th April 1878, from Bombay.

Surgeon A. Wood, M.D., G. G. O. No. 212 of 1878,—*Zambesi*, 1st April 1878, from Bombay.

Surgeon W. A. Simmonds, G. G. O. No. 454 of 1878,—*Khiva*, 29th April 1878, from Bombay.

Captain (Brevet Major) D. C. S. L. Carnegie, late 4th European Light Cavalry, G. G. O. No. 170 of 1878,—*Australia*, 8th April 1878, from Bombay.

Captain C. Ransford, General List, Infantry, G. G. O. No. 87 of 1878,—*Trentham Hall*, 6th April 1878, from Bombay.

Lieutenant J. F. D. Fordyce, Bengal Staff Corps, G. G. O. No. 146 of 1878,—*Serapis*, 6th April 1878, from Bombay.

Lieutenant P. R. Bairnsfather, Bengal Staff Corps, G. G. O. No. 372 of 1878,—*Serapis*, 6th April 1878, from Bombay.

Lieutenant W. H. C. Wyllie, Bengal Staff Corps, G. G. O. No. 212 of 1878,—*Strathleven*, 11th April 1878, from Bombay.

Lieutenant J. R. Hobday, Bengal Staff Corps, G. G. O. No. 261 of 1878,—*Khiva*, 29th April 1878, from Bombay.

Conductor J. Pearson, Overseer, Harness and Saddlery Factory, G. G. O. No. 404 of 1878,—*Serapis*, 6th April 1878, from Bombay.

Sub-Conductor J. Healy, Ordnance Commissariat Department, G. G. O. No. 404 of 1878,—*Khiva*, 29th April 1878, from Bombay.

ORDNANCE.

No. 504.—STORES—

On account of the introduction of Martini-Henry arms, and to meet the requirements of Assistant Armors with detached wings of British regiments, the Government of India are pleased to direct that the list of tools, as detailed at paragraph 422, Indian Appendix to British Musketry Regulations, be corrected as follows. The whole of the tools becoming surplus, under this order, are to be returned to the nearest arsenal:—

To be struck out being surplus.

- 1 Breech wrench compound snider.
- 1 Pair clams for breech tang gun metal.
- 1 " " for barrel.
- 1 Wrench for extractor.
- 1 Nipple wrench hand.
- 1 Screw plate small 4 taps.
- 1 Drift wire.
- 1 Bit brace screw driver.

To be added.

- 1 Bit screw driver butt plate screw.
- 1 " " stock bolt.
- 1 " " stop nut.
- 1 Drift wire, large.
- 1 " " small.
- 1 " boxwood for fore end of stock.
- 1 Facer for vent in tumbler.
- 1 Rod, wiping, copper in two pieces.
- 1 Pair, tools breeching, clams gun metal.
- 1 " " square.
- 1 " " wrenches breeching up.
- 1 Tools sight line.

PENSIONS.

No. 505.—The undermentioned men are granted the pensions entered against their names, with effect from the 1st October 1877, in recognition of their services during the defence of Lucknow:—

Rank.	Names.	In what rank pensioned.	Amount of pension.	Circle of payment.
	<i>Oudh Irregular Cavalry.</i>		Rs.	
Duffadar ..	Prem Sing ..	Duffadar ..	7	Punjab.
Sowar ..	Mewah Sing ..	Sowar ..	4	Punjab.
	<i>Oudh Police.</i>			
Head Constable.	Wurriam Sing ..	Sowar ..	4	Punjab.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th May 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the undermentioned commissioned officer on the date specified, was received in the Military Department from the 18th to 24th May 1878.

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Royal Artillery ...	Lieutenant R. B. Place	17th May 1878.	Morar.		

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 28th May 1878.

No. 236.—Mr. N. M. Carnell, Probationary Accountant, 3rd grade, Rajputana State Railway, is transferred to the Indus Valley State Railway.

No. 237.—Mr. R. T. Albert, Accountant, 1st grade, Military Works Branch, is temporarily transferred to the Indus Valley State Railway.

No. 238.—Mr. F. W. Eicke, Accountant, 4th grade, is promoted to the 3rd grade, and transferred from the Office of the Examiner, Guaranteed Railway Accounts, Calcutta, to the Indus Valley State Railway.

No. 240.—Mr. W. J. Britts is appointed to the Public Works Department as an Accountant, 4th grade, on probation, and posted to the Indus Valley State Railway.

No. 241.—Mr. P. Rainier is appointed to the Public Works Department as an Assistant Superintendent of Traffic in Class IV of the Revenue Establishment of State Railways, and posted to the Central System of State Railways.

The 30th May 1878.

No. 242.—Mr. H. J. R. DeSalis, Assistant Examiner, 2nd grade, having returned to duty on the afternoon of the 9th February 1878, the unexpired portion of his furlough is cancelled.

No. 243.—Mr. A. Morton, Assistant Engineer, 1st grade, is transferred from the Military Works Branch to the Central System of State Railways.

No. 244.—Mr. B. B. Johnson, Accountant, 4th grade, British Burmah, ceased to belong to the Accounts Branch of the Public Works Department from 27th February 1878.

Mr. R. Small is appointed to the Public Works Department as an Accountant, 4th grade, on probation, with effect from 27th February 1878, and posted to British Burmah.

No. 245.—Captain G. W. Oldham, R.E., Executive Engineer, 2nd grade, Deputy Consulting Engineer to Government for Guaranteed Railways, Bombay, is appointed to officiate as Superintending Engineer, 3rd grade, for the period during which Major C. J. Smith, R.E., acts as Consulting Engineer for Guaranteed Railways, Madras, or until further orders.

The 31st May 1878.

No. 246.—Captain H. Le M. Carey, Deputy Examiner, Public Works Accounts, North-Western Provinces and Oudh, is granted privilege leave for six weeks, with effect from 3rd May 1878.

No. 247.—The privilege leave of absence for one month granted by the Government of Madras in Notification No. 119, *Port St. George Gazette* of the 5th March 1878, to Mr. G. S. Duff, Assistant Examiner, Guaranteed Railway Accounts, is confirmed.

Mr. Duff availed himself of the leave on the afternoon of the 4th April, and returned to duty on the forenoon of the 4th May 1878.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 23.} SIMLA, SATURDAY, JUNE 8, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General :—(*Nothing for Publication.*)

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SUPPLEMENT No. 23.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 7th June 1878.

No. 17.—The Governor General in Council has been pleased to grant Mr. F. S. Collis leave of absence from his offices of Officiating Chief Reporter and Reporter for the Indian Law Reports in the High Court, Calcutta, for the period during which he may officiate as Administrator General of Bengal.

No. 18.—Mr. C. H. Reily has been appointed to officiate as Chief Reporter and Reporter for the Indian Law Reports in the High Court, Calcutta, vice Mr. F. S. Collis.

No. 19.—Mr. C. Piffard, Barrister-at-law, has been appointed to officiate as Reporter for the Indian Law Reports in the High Court, Calcutta, vice Mr. C. H. Reily.

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—MUNICIPALITIES.

Simla, the 1st June 1878.

No. 84.—In exercise of the power conferred by Section 5 of Act XIV of 1874, (the Scheduled Districts Act), the Governor of Bombay in Council is pleased, with the previous sanction of the Governor General in Council, to extend Bombay Act VI of 1873 (the Bombay District Municipal Act) to the Province of Sindh.

JUDICIAL.

The 7th May 1878.

No. 605A.—In exercise of the power conferred by Section 10, Act VI of 1871, the Governor General in Council is pleased to invest Munshi Aziz-ar-Rahaman, Extra Assistant Commissioner in Assam, with the powers of a Munsif within the limits of the Sub-division of Mangaldai in the District of Darrang.

C. BERNARD,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SURVEYS.

Simla, the 3rd June 1878.

No. 239.—Mr. R. R. Beynon, Superintendent of Revenue Survey and Assessment in the Hyderabad Assigned Districts, is promoted from the 2nd to the 1st grade of Superintendent, with effect from the 28th April 1878.

FORESTS.

The 1st June 1878.

No. 562F.—Mr. J. Adamson, Deputy Conservator of Forests of the 3rd grade in British Burma, availed himself of the subsidiary leave granted to him in Notification No. 351F, dated the 14th March last, on the 26th April 1878, and,

in addition to the thirty days allowed him in that notification, is granted an extension of four days leave, *viz.*, to the 29th May 1878.

The 3rd June 1878.

No. 567F.—The Governor General in Council has been pleased to appoint Mr. B. A. Rebsch to officiate on probation as a Sub-Assistant Conservator of Forests, with effect from the 11th May 1878, the date on which he joined his appointment.

Mr. Rebsch is posted to Oudh.

SALT.

The 3rd June 1878.

No. 151.—Mr. A. F. Ashton is appointed Assistant Commissioner in charge of the Inland Customs Department at the Didwana Lake, with effect from the date on which he took charge of the office.

GENERAL.

The 4th June 1878.

No. 378.—The Governor General in Council is pleased to invite tenders for the lease of the Great Coco Island in the Bay of Bengal.

2. The lease will be for a period not exceeding 50 years: the exact proportion of gross produce payable as rent and the term, within the above maximum period, during which the rent offered shall be payable, are left to the tenderers.

3. In addition to the rent stipulated as payable, the lessee will be bound to defray the expense of maintaining peace in the island and on its coasts, and of the administration of civil and criminal justice. The amount of such expense cannot at present be stated; but the Government are prepared to fix a maximum of Rs. 20,000 annually, beyond which the lessee would not be charged with any expenditure on these objects. The Government will, from time to time, fix the cost of such establishments, and such cost the lessee will be required to defray quarterly in advance.

4. The Government reserve to themselves the administration of Civil and Criminal Justice, Customs, Excise, and other Departments of Government, and the lessee will be entitled only to the produce of the soil, and to an *exclusive* right of fishery for one mile from high water mark, and to the use for local requirements, and not for sale out of the island, of such timber as it produces, and of stone, lime, sand and other building materials.

5. The rent will be taken in kind and will consist of a fixed proportion not less than $\frac{1}{4}$ th of the gross produce of the island. In the case of cocoa-nuts, the fixed proportion must be delivered free at Port Blair or any other place in the Andamans that Government may from time to time direct, in the husk, in good condition and of good quality, and must have been gathered in such proportions at the times most suitable for the manufacture of coir and oil, respectively, as the Superintendent of Port Blair may from time to time require. In the case of other produce, delivery of which will be taken in the island, the Government may at any time require the lessee to commute the produce in kind for a money payment calculated at a rate 20 per cent. below the rate then ruling in the Rangoon market for similar produce of similar quality.

6. The number of living cocoa-nut trees on the island when it is transferred to the lessee will be ascertained, and the lessee will be bound under penalty to maintain at least that number of living cocoa-nut trees, at once planting and rearing young trees in place of those that may die, be blown down, or otherwise destroyed from time to time. The lessee is prohibited from cutting down any cocoa-nut trees without the written permission of the officer to whom Government may delegate authority to grant such permission.

7. The Government also reserve the right to appropriate sites on the island for public buildings, including dwelling-houses for officials, sanitaria, &c., paying as compensation only the cost of any improvements effected on the site appropriated. Also to appropriate any timber of spontaneous growth, and any stone, lime, sand or other raw building materials existing in the island, required for such public buildings, enclosures, &c.

8. The Government also reserve a right to refuse their assent to any transfer of the lease of the island by the lessee for the time being. In the event of such power of refusal being exercised, the lessee will be entitled to claim that Government shall themselves take over the unexpired portion of the lease on a fair estimate of the value of the improvements effected by him or his predecessors.

9. Should the lessee in any way violate the provisions of the lease, or fail to pay the stipulated rent on the dates on which it falls due, or omit to take measures for the settlement and working of the island within a term of 2 years from the date of the lease, the Government will cancel the lease and re-enter on possession of the island, without compensation.

10. The Government do not bind themselves to accept the highest, or any, tender made in reply to this advertisement. Tenders should be addressed to the Local Government or Administration

of the Province in which the persons tendering may live or carry on business, and will be forwarded by such Local Government or Administration, after such enquiries into the circumstances of the tenderer and his ability to carry out the terms of his tender as may seem proper, to the Government of India in the Department of Revenue, Agriculture and Commerce. Tenders from persons in the United Kingdom should be forwarded through the Secretary of State.

11. The deed of lease to the tenderer whose offer may be accepted will be prepared at his costs and charges in all things by the Government Solicitor, and upon any questions arising between the tenderer and Government in regard to the form of the lease, the opinion of the Advocate General shall be conclusive and equally binding on both parties.

12. Tenders must be sent in within a period of twelve months from the date of this advertisement.

MARINE SURVEYS.

CASUALTIES AND DANGERS TO NAVIGATION.

The 7th June 1878.

No. 16 of 1878.—The following Notice to Mariners is published for general information:—

NOTICE TO MARINERS.

CEYLON—EAST COAST.

Light at Batticaloa.

The Master Attendant, Colombo, has given notice that a bright light is now exhibited every night, from sunset to sunrise, at an elevation of 50 feet above the sea, on the flagstaff near the mouth of Batticaloa Lake, East Coast of Ceylon, and that it will be exhibited hereafter, until further notice, from the 15th February to the 31st October, the time during which the port is open.

Position: Latitude 7° 43' 50" N., longitude 81° 41' 20" E. (Approx.)

MARINE SURVEY DEPARTMENT,

Calcutta, 7th June 1878.

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*

Superintendent, Marine Survey of India.

By order, &c.,

A. O. HUME,

Secy. to the Govt. of India.

This Notice affects the following Admiralty Charts:—Ceylon, East Coast, Singane River to Pedro Point, with plan of Batticaloa Road, No. 2031; Cape Comorin to Coconada, No. 828; Bay of Bengal, Western Sheet, No. 70a; Indian Ocean, Sheet 2, northern portion, No. 748b; and Indian Marine Survey Chart, No. 15b: also, Admiralty List of Lights in South Africa, India, &c., page 13; Indian Marine Survey Light List, page 26; and Taylor's Sailing Directory, Vol. I., page 442.

If this Notice is received on boardship, the substance of it should be inserted on the Charts affected by it and introduced into the Sailing Directions to which it relates.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 5th June 1878.

No. 55J.—The Governor General in Council is pleased to extend Act XXVI of 1871 (the Land Improvement Act, 1871) and Act XXI of 1876 (an Act to amend the Land Improvement Act, 1871) to the territories of Mysore, with effect on and from the 1st day of July 1878, to the extent and subject to the modifications herein mentioned, *viz.* :—

For the words "Local Government," wherever they occur in the said Acts, the words "Chief Commissioner of Mysore" shall be read.

In Act XXVI of 1871, the second and third paragraphs of the first section, the second section and the schedule shall be omitted.

In Act XXI of 1876, for the first section the following shall be substituted:—

"This Act shall be read with and taken as part of the said Land Improvement Act, 1871."

in section two for the word "one" the word "three" shall be read:

in section four after the words "advanced under this Act" the words "or chargeable on account of interest according to the rules made hereunder" shall be inserted.

GENERAL.

The 4th June 1878.

No. 1472G.—The services of Lieutenant C. Herbert, Wing Officer, Meywar Bheel Corps, and Officiating Wing Officer and Adjutant, Deoli Irregular Force, are placed temporarily at the disposal of the Military Department, with effect from the date of making over charge of his duties.

The 7th June 1878.

No. 1527G.—Mr. F. Holmwood, Assistant Political Agent, Zanzibar, is granted furlough to Europe on medical certificate for one year, under Section 12 of the Civil Leave Code, with effect from the 13th March 1878.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

LEAVE, LEAVE ALLOWANCES, &c.

Simla, the 7th June 1878.

No. 862.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL LEAVE CODE.

Section 24 (b), Rule 2 (page 125).

For "retiring" substitute "preparatory to his retirement," and insert the following Note under the Rule:—

(Note.—An officer can get no subsidiary leave after he has retired from the service.)

Section 28 (d).

Add the following to Rule 1 (page 128):—

"It is to be observed that an officer who has no lien on one appointment cannot benefit by this Rule. (See Rule 2A under Section 34.)"

Section 34 (page 131).

Insert the following as Rule 2A under this section:—

2A. An officer who has no lien on an appointment is entitled during privilege leave—
in the case of a Covenanted Civil Servant—to subsistence allowance;
in the case of an Uncovenanted officer—to no allowance.

SUPPLEMENT F.

Exception (4), (page 210).

Add the following to the exception:—

"The word 'artificer' in this exception includes a temporary or extra employé."

ACTING ALLOWANCE CODE.

Section 28A (page 237).

Cancel so much of Notification No. 2199, dated 5th April 1878, published at page 257, Part I of the "Gazette of India" of 6th April 1878, as relates to certain modifications of this section.

SEPARATE REVENUE—OPIUM.

The 7th June 1878.

No. 923.—Opium Revenue to date compared with the Estimate for the year 1878-79:—

PRESIDENCY.	LATEST MONTH.			THREE SALES OF BENGAL OPIUM AND TWO MONTHS' PASS DUTY ON OPIUM EXPORTED FROM BOMBAY.		
	Estimate.	Actual.	Better than Estimate.	Estimate.	Actual.	Better than Estimate.
Bengal	Rs. 52,29,000	Rs. 58,01,450	Rs. 5,72,450	Rs. 1,56,87,000	Rs. 1,68,51,500	Rs. 11,64,500
Bombay	12,62,000	26,66,650	14,04,650	26,14,000	45,32,150	19,18,150
TOTAL	64,91,000	84,68,100	19,77,100	1,83,01,000	2,13,83,650	30,82,650

SEPARATE REVENUE—POST OFFICE.

The 7th June 1878.

No. 919.—Mr. H. G. Turner, M.C.S., made over charge of the office of Post Master General, Madras, to Mr. Turton Smith, after noon, on the 25th May 1878.

No. 926.—The furlough granted to Mr. H. E. M. James, Bombay Civil Service, Post Master General, Bombay, under orders contained in Notification of the Government of India, Financial Department, No. 579, dated 17th May 1878, will have effect from the 31st May 1878, instead of the 7th June 1878.

Mr. James made over charge of the office of Post Master General, Bombay, to Mr. J. K. Spence, Bombay Civil Service, after noon, on the 18th May 1878, and availed himself of his subsidiary leave from the 19th idem.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 7th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 506.—STAFF CORPS—

The undermentioned officers are admitted to the Bengal Staff Corps with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Horatio Reginald Mends, 2nd Battalion, 60th Foot, Officiating Wing Officer, 4th Goorkha Regiment,—25th April 1877.

Lieutenant Charles Henry Westmorland, 65th Foot, Officiating Wing Officer, 6th Regiment of Native (Light) Infantry,—24th May 1877.

No. 507.—The undermentioned officer having completed twelve years' service, including four years in the Staff Corps, is promoted to the rank of Captain from the date specified under the Royal

Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Lieutenant Annesley John Garrett, Bengal Staff Corps,—29th May 1878.

No. 508.—MEDICAL DEPARTMENT—

The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information:—

Military, INDIA OFFICE,
No. 105. London, 11th April 1878.

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

MY LORD,

1. Mr. J. J. Mullen, one of the successful candidates in the examination for the Indian Medical Service held in London in February last, having already gone through a course of instruction at the Army Medical School at Netley, has been exempted from undergoing a second course, and has been appointed a Surgeon on your establishment. His commission will be dated the 30th March 1878, but his relative position on the list of Surgeons will be determined hereafter.

2. In accordance with the regulations of the service, Mr. Mullen will not be permitted to count as service for full pay pension the period of his residence at Netley.

I have, &c.,

(Sd.) GATHORNE HARDY.

No. 509.—ARMY COMMISSARIAT DEPARTMENT—

Lieutenant P. A. Buckland, Bengal Staff Corps, who was appointed on probation as Sub-Assistant Commissary General, 3rd class, by G. G. O. No. 106 of 1877, having passed the prescribed departmental tests, is permanently attached to the Army Commissariat Department.

No. 510.—ARMY REMOUNT DEPARTMENT—

Veterinary Surgeon A. E. Queripel, Royal Artillery, to officiate temporarily in Veterinary charge of the Reserve Remount Depot, Hapur, during the absence on furlough of 1st class Veterinary Surgeon G. A. Oliphant, or until further orders.

No. 511.—PUNJAB FRONTIER FORCE—

After that portion of G. G. O. No. 351 of 1878, appointing Captain J. E. P. Mosley to continue to officiate as Adjutant, 3rd Punjab Infantry, insert the words in addition to his other duties.

BARRACK AND HOSPITAL SUPPLIES.

No. 512.—The following addition is made to G. G. O. No. 681 of 1877:—

TABLE 148 (COMMISSARIAT).

Page 27.

Below "Foot Warmer," enter in column, "Articles,"—

Gear, well, viz., rope, hemp, pulley, mule leather, with iron frame.

SCALE.

1 each per well, also a yoke to each pair of bullocks.

In column "Remarks."

The gear with the necessary bullocks will be supplied during the period tattles are in use. The number of cattle to be employed will be decided by the annual committee convened to survey the tattles previous to their issue for use, and the executive commissariat officer will inform the committee whether any public cattle are available, or whether it will be necessary to hire bullocks for the purpose.

FURLOUGH AND LEAVE.

No. 513.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Major Charles John Farquharson, Bengal Staff Corps,—for two years, one year and two days on private affairs under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, clause 2 of the Regulations of 1868.

Major Thomas Claridge Manderson, Royal Engineers, Executive Engineer, 1st grade, Military Works Branch, Public Works Department,—private affairs, for two years, under Rule IX of the Regulations of 1868.

No. 514.—The following extract from List No. 19, dated the 10th May 1878, received from the India Office, is published for general information:—

Permitted to return to duty,

Captain J. A. Little, Staff Corps.

Granted extensions of leave.

Captain J. R. Yule, Staff Corps,—6 months, medical certificate.

Major R. H. Hudleston, Staff Corps,—6 months, medical certificate.

Lieutenant E. E. Money, Staff Corps,—6 months, medical certificate.

No. 515.—REPORTS OF DEPARTURE—

Surgeon-Major H. Griffith, Madras G. O. No. 364 of 1878,—Cathay, 19th April 1878, from Calcutta.

HONORS AND REWARDS.

No. 516.—ORDER OF MERIT—

Jemadar Jagat Singh, of the Infantry, and Duffadar Torrabaz, of the Cavalry, (Queen's Own) Corps of Guides, Punjab Frontier Force, are admitted to the 3rd class of the Order of Merit, in consideration of their conspicuous gallantry during the attack on the village of Sapri in the Utman Kheyl Hills on the 15th February 1878.

MEDICAL DEPARTMENT.

No. 517.—The following addition is made to G. G. O. No. 1067, dated the 13th October 1876:—In Clause III of paragraph 3, opposite "Indents Native troops, annual," add *The Indents of the Quetta Force, 1st November.*

ORDNANCE.

No. 518.—The following clauses of Army Circulars and List of changes in War Materiel are made applicable to India:—

Army Circulars, dated 1st September 1877.

138. Supply of fuze and shell implements.

List of changes, dated 1st March 1878.

3253. Forge, Dodd's; tools for Martini-Henry carbines.

3255. Apparatus, drying gun-cotton. § 3056. Case, tin, complete, for thermometer: obsolete.

3258. Scotch, wood, recoil, siege carriage (mark I).

3259. Salvages for slinging projectiles, rifled M. L., 9 inch to 12 inch (25 ton).

3261. Cases and frames, mining.

3262. Wire, light, insulated (60 lbs. per mile) for Royal Engineer equipments.

PAY AND ALLOWANCES.

No. 519.—Paragraph 15 of G. G. O. No. 859 of 1873, as reconstructed in G. G. O. No. 766 of 1877, is cancelled, and the following substituted:—

Paragraph 15.—Schoolmasters absent on leave, except during the authorized vacations, are not entitled to staff pay, which is only admissible when they are in actual performance of their duties.

Should, however, such absence arise from sickness, their full staff pay will be passed to them for a period not exceeding one calendar month, after which an acting schoolmaster will be appointed, who will receive the pay laid down in paragraph 19 of G. G. O. No. 859 of 1873.

PENSIONS.

No. 520.—The undermentioned out-pensioners of the Royal Hospital at Chelsea are permitted to draw their pensions (which are chargeable to Imperial revenue) in India from the dates they cease to receive regimental pay:—

George William Carey, late of the 6th Brigade, Royal Artillery,—one shilling per diem.

Matthew Johnson, late of the 6th Brigade, Royal Artillery,—one shilling per diem.

William Purcell, late of the 89th Foot,—one shilling one penny and half penny per diem.

Samuel Parker, late of the 6th Brigade, Royal Artillery,—one shilling per diem.

Patrick Tracey, late of the 6th Brigade, Royal Artillery,—one shilling per diem.

Charles Whelan, late of the 51st Foot,—six pence per diem.

Kidman Cox, late of the 1st Battalion, 3rd Foot (45th Brigade),—one shilling per diem.

John Mooty, late of the 104th Foot,—six pence per diem.

Sergeant William Mansfield, late of the 6th Brigade, Royal Artillery,—one shilling per diem.

No. 521.—Second Class Hospital Assistant Kunhye, of the 5th Regiment Native Infantry, is granted a pension of Rs. 13-5-4 per mensem from the date of his discharge, payable in the North-Western Provinces circle.

No. 522.—Noor Nissah, widow of the late pensioned Naik Mahomed Ameen, 20th Regiment Punjab Infantry, is admitted to the 3rd class Order of Merit pension of Rs. 1-13-4 per mensem, for three years from 1st December 1874, payable in the Punjab circle.

No. 523.—Fuzuldeen, son of Mahomed Bux, late Havildar, 22nd Regiment Native Infantry, is admitted to a pension of Rs. 4-8 per month, until the age of 18 years, with effect from the 26th October 1877, payable in the Punjab circle.

No. 524.—The undermentioned widows are admitted to the Order of Merit pensions specified below:—

Name.	Rank, name and corps of deceased.	Date of admission.	Class of Order of Merit.	Circle of payment.
Bhagsoodoo.	Hur Bhuje, late Kote Duffadar, 10th Bengal Lancers.	8th Nov. 1877.	3rd class, Rs. 2-10-8 per mensem, for three years.	Punjab.
Nomina Bibi.	Lall Mahomed, late Havildar 6th Co., 9th Battalion, Artillery.	5th Sept. 1876.	3rd class, Rs. 2-5-4 per mensem, for three years.	Presidency.
Tuljoo.	Noor Khan, late Gun Lascar, Bengal Horse Artillery.	23rd April 1876.	3rd class, Rs. 1-13-4 per mensem, for three years.	N.-W. P.

TRANSFER OF OFFICERS.

No. 525.—The services of Lieutenant-Colonel H. H. Stansfeld, Infantry, are placed at the disposal of the Hon'ble the Lieutenant-Governor of Bengal, for appointment on His Honor's Personal Staff.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 7th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 31.—Mr. E. G. Wells, Officiating Superintendent, Government Dockyard, Kidderpore, officiated as Superintendent of Marine, Eastern Division, from the 18th April 1878 to the 26th May 1878, both days inclusive, in addition to his other duties.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 31st May 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, on the dates specified, were received in the Military Department from 25th to 31st May 1878:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Bengal Medical Establishment.	Surgeon-Major J. R. Johnson	20th May 1878	Abbottabad.		
Bengal Staff Corps	Colonel F. C. J. Brownlow	25th " "	Naini Tal.		

Statement of Deposits on account of Estates from 19th April to 31st May 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Indian Military Service.					Rs. A. P.		
John Moore (a)	Private	European Invalid Battalion.	21st February 1877.	Will left	127 12 6	...	31st July 1878.

(a).—Children—Julia, John, Ellen, Ida.

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 3rd June 1878.

No. 248.—Mr. F. L. O'Callaghan, M.I.C.E., Executive Engineer, 1st grade, Engineer-in-Chief, Tirhoot State Railway, is promoted to be temporary Superintending Engineer, 3rd grade.

The 6th June 1878.

No. 249.—Mr. C. Browne is appointed to the Public Works Department as an Accountant, 2nd grade, on probation, and posted to the Indus Valley State Railway.

No. 250.—On return from furlough, Mr. J. L. Gallott, Superintending Engineer, 3rd grade, temporary rank, has been transferred from the Indus Valley to the Punjab Northern State Railway.

The 7th June 1878.

No. 251.—Mr. M. J. Sinaes is appointed to the Public Works Department as an Accountant, 4th grade, on probation, and posted to the office of the Examiner, Guaranteed Railway Accounts, Calcutta.

No. 252.—Babu Hem Canto Deb, Overseer, 2nd grade, is transferred from British Burmah Railway Branch to the North-Eastern System of State Railways.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No 24, SIMLA, SATURDAY, JUNE 15, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—(Nothing for Publication.)

SUPPLEMENT No. 24.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 8th June 1878.

No. 650.—The services of Mr. R. H. Anderson, of the Bengal Civil Service, are placed at the disposal of the Chief Commissioner of British Burma.

The 11th June 1878.

No. 652.—Mr. E. D. Lockwood is permitted to resign Her Majesty's Bengal Civil Service, with effect from 1st January 1878.

MEDICAL.

The 12th June 1878.

No. 296.—The services of third grade Assistant Surgeon Hera Lal Das are replaced at the disposal of the Government of Bengal.

EDUCATION.

The 11th June 1878.

No. 148.—Under Section 12, Act II of 1857, the Governor General in Council is pleased to authorize the affiliation to the Calcutta University of Trinity College, Kandy, Ceylon, with effect from the 1st January 1878, up to the standard for the B. A. examination.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Simla, the 8th June 1878.

No. 568F.—The following rules have been sanctioned by the Governor General in Council and are published for general information:—

Rules for the Administration of forests and waste lands in the territories of His Highness the Maharajah of Mysore.

CHAPTER I.

General.

1. In these rules the expression "State forests" means any demarcated forest or plantation, the property of the State, which has been notified by the Chief Commissioner under Rule 9, to be a State forest.

The expression "district forests" means all such unoccupied Government waste or forest outside the limits of State and village forests, and not situated in towns and villages, as has not been assigned at the survey settlement to villages as free grazing land for common use or for any other public or municipal purpose.

The expression "cattle" includes, besides horned cattle, elephants, camels, horses, asses, mules, sheep, goats, and swine.

2. Subject to the general control of the Chief Commissioner of Mysore, the administration of the forests is vested as herein provided—in

I—The Conservator of Forests and the other forest officers.

II—The Deputy Commissioners or other officers in charge of districts, and the subordinate revenue officers.

3. All police officers shall see that these rules are observed, and shall to the best of their ability aid the forest officers in the exercise of their duties.

4. The Chief Commissioner may from time to time, subject to any existing rights, direct village forests to be formed from such portions of waste or forest land as have not been included within State forests. The rules applying to the demarcation and management of State forests shall, with such modifications as are herein provided, or as the Chief Commissioner may from time to time direct, apply to village forests: Provided that such rules shall not abridge or affect any existing rights of individuals or communities.

5. State forests shall be managed exclusively by the Conservator of Forests and the other forest officers.

6. Village and district forests shall be managed by the revenue officers with the co-operation in certain matters, as herein after provided, of the Conservator of Forests and the other forest officers. Where it appears necessary, the management of any district or village forest may be handed over, by order of the Chief Commissioner, to the Conservator of Forests.

7. The rights of the State with regard to forest, trees, timber, wood and other forest produce on lands in private occupancy, including khans and inam lands, will be exercised by such officers as the Chief Commissioner may from time to time appoint in that behalf.

CHAPTER II.

Of State Forests.

8. Wherever the State forests are not bounded by a road or stream, or other well defined boundary, they shall be demarcated by cleared boundary paths and permanent boundary marks, or in such other manner as the Chief Commissioner may from time to time direct.

9. Proclamation of the demarcation and boundaries of every State forest shall be publicly made in the taluk where the forest is situated, and a notification thereof shall be published in the *Mysore Gazette*.

10. In State forests no land shall be alienated or leased except by order of the Chief Commissioner of Mysore.

11. The following acts are prohibited in State forests:—

- (1.) Setting fire to the grass or forest, or kindling any fire in it or in the vicinity thereof, without effectually preventing its spread into the forest.
- (2.) Burning lime or charcoal without permission.
- (3.) Trespass by men or cattle off the authorized roads and pathways, except as herein provided.
- (4.) Grazing or pasturing of cattle, except with the permission of the Conservator of Forests.
- (5.) Felling, girdling, cutting or lopping, marking, burning, stripping off bark or leaves, tapping for gum or resin, or otherwise injuring any trees, shrubs, or bamboos, except with the permission of the Conservator of Forests.
- (6.) Removal of dead leaves, turf, or the surface of the soil, cutting grass, collecting fruits, honey, wax, bark, gum, lac, or any kind of forest produce, without the permission of the Conservator of Forests.
- (7.) Making temporary forest clearings called Kumri and every form of cultivation, without the permission in writing of the Conservator of Forests.

12. The Conservator of Forests may, for sufficient reason, with the previous consent of the Commissioner of the Division, close any road or pathway traversing any State forest, by giving public notice of the closing thereof in the taluk or taluks where the forest is situated, provided that some other convenient road shall be opened in lieu of the road thus closed.

13. The State forests may be entered by persons in pursuit of game and for sporting purposes generally; but such persons shall not bring within the limits of the State forests, except with the permission of a forest officer, any axes or knives, or any carts or other vehicles, pack-bullocks or ponies, other than those actually required for sporting purposes. Provided that no person shall be allowed to enter a plantation or a portion of the forest especially protected from fire, and marked or notified as such, except by permission of the Conservator of Forests or a forest officer duly authorized by him in that behalf. Persons entering any State forest for sporting purposes will be held responsible for any damage done by them to the forest.

14. Cattle found straying in a State forest may be impounded, and shall be delivered to their owner or his agent on payment of a fine and charges within such time and according to such scale of rates as the Chief Commissioner of Mysore from time to time may direct, and, in default of payment of such fine and charges within such time as the Chief Commissioner may direct, the cattle shall be sold on behalf of Government. The Conservator of Forests may award a portion of the proceeds of such sale, not exceeding one-half, to any person on whose information such cattle were seized. All such fines shall be credited to the Forest Department.

15. The Chief Commissioner may grant in any State forest such privileges as may be consistent with the due maintenance of the forest: Provided always that the exercise of any privilege under this rule shall be for the use of the person entitled thereto, and not for the purpose of export or merchandise.

CHAPTER III.

Of District Forests.

16. District forests shall be in immediate charge of the Amildar of the taluk, excepting those which, in accordance with rule 6, may be placed in charge of the Conservator of Forests. The Amildar shall be responsible for the due protection of the forests under his care, and it shall be his duty to prevent all injury to such forests. Whenever the district forests in any district or taluk are placed under the control of the Conservator of Forests, in accordance with rule 6, the same shall be notified in the *Mysore Gazette*, and shall otherwise be made known in the chief towns and villages of the district or taluk in such manner as the Chief Commissioner may from time to time direct.

17. District forests shall be subject to inspection and periodical report by the forest officers. These officers may also, in communication with the Deputy Commissioner of the district, undertake any operation connected with planting, cutting, thinning, or selling timber in those district forests which, in the opinion of the Conservator of Forests, may require their special attention.

18. No part of the land of any district forest managed by the Conservator of Forests under rule 6, shall be alienated or leased to occupants or cultivators without the previous inspection by, and the concurrence of, a forest officer duly authorized by the Conservator of Forests to inspect and report upon such land.

19. Within fifty yards of the banks of a hill stream or any of its feeders, and within a radius of fifty yards from any spring, or within fifty yards of any road, no tree, shrub, bamboo or jungle in any district forest shall be cut or burnt, nor shall any wood or grass therein be burnt, except by the special direction of the Deputy Commissioner of the District, or of the officer in charge of any road passing through the forest, to whom the Deputy Commissioner may have delegated the power to give such directions.

20. Kumri cultivation, whether in fresh forest or in old clearings, is prohibited in all district forests, except when the Chief Commissioner may for special reasons allow it.

21. The following nine kinds of trees in district forests are called reserved trees, and the wood thereof of reserved wood:—

- (1.) Sandal-wood—*Santalum album*.
- (2.) Teak—*Tectona grandis*.
- (3.) Poon—*Calophyllum elatum*.
- (4.) Blackwood—*Dalbergia latifolia*.

- (5.) Honè—*Pterocarpus Marsupium*.
- (6.) Lac, jalári—*Vatica laccifera*.
- (7.) Nundi—*Lagerstramia microcarpa*.
- (8.) Wild Jack, hesswa, heb-halasu—*Artocarpus hirsuta*.
- (9.) Karachi, kummar, arsina—*Hardwickia binata*.

The Chief Commissioner may from time to time, by notification in the *Mysore Gazette*, make such additions to, or reductions in, the class of reserved trees as he may deem fit.

Sandal-wood, Teak, and Poon shall not be felled, cut, marked or lopped, without the written authority of the Conservator of Forests. Blackwood, Honè, Lac, Nundi, Wild Jack, and Karachi shall not be felled, cut, marked or lopped, without the written authority of the Deputy Commissioner of the District or of the Conservator of Forests.

22. Except as provided in this rule and in rule 23 any person may enter any district forest and cut, collect, and carry away any firewood, not being bamboo or the wood of a reserved tree.

23. The Chief Commissioner of Mysore may, from time to time, by notification in the *Mysore Gazette*, make rules regarding the district forests:—

1st, to prohibit the felling of firewood in any district forest, within certain specified limits, except for the home use of the surrounding population;

2nd, to restrict the felling of firewood in such manner as regards description of wood, manner, time, place, quantity, and persons, as may appear requisite for the conservancy of any forest or jungle;

3rd, to provide for payment for such firewood being made at fixed rates or in any other manner;

4th, to restrict the felling of wood for the burning of bricks or lime, for the making of charcoal or for smelting iron ore;

5th, to limit the number of kilns for burning lime or charcoal and the number of furnaces for smelting ore in any district forest;

6th, to cause all such kilns or furnaces to be registered, as also the names of persons employed in such work;

7th, to fix the amount of seigniorage to be paid annually or otherwise for each kiln or furnace.

24. In district forests, other than those which have been specially dealt with under rule 23, the following articles of forest produce may be cut, collected, and carried away by the land-cultivating ryot for his own use, but not for sale or transfer:—

- 1st.—Wood for agricultural implements, but not for carts, from unreserved trees only.
- 2nd.—Unreserved wood, thorns, and bamboos for fences, stack floors, and cattle pens.
- 3rd.—Branches of unreserved trees for manure and litter.
- 4th.—Grass for thatching.

25. The Chief Commissioner of Mysore may, if necessary, either for the purpose of preserving any forest, or because the ryots of any locality have abused the privileges granted to them by rule 24, withdraw from any locality the whole or any part of the privileges detailed in such rule.

26. The Chief Commissioner may, from time to time, by notification in the *Mysore Gazette*, make rules to regulate the disposal by sale, license or otherwise, of all descriptions of wood and bamboos, as well as to regulate the grazing of cattle, and the collection of gums, resin, lac, beeswax, and other forest produce in district forests.

27. The Chief Commissioner may, from time to time, exempt certain taluks or portions of taluks from the ordinary operation of the forest rules, and may permit unreserved wood and bamboos in district forests to be cut, collected, and carried away by the agricultural population for building their houses and carts without payment. In taluks so exempted, such permission shall be given to cultivating ryots alone.

As regards any person other than a cultivating ryot, the forest rules shall be considered in full force throughout the whole province of Mysore.

The Chief Commissioner may, at any time, remove, if necessary, from the list of exempted taluks or exempted localities, any taluk or locality, and re-introduce the full action of the forest rules in such taluks or localities.

CHAPTER IV.

Of the State forest rights on lands in the occupancy of other persons and on Inam lands and in public places.

28. On all lands throughout Mysore, excepting those in respect of which the right to sandal-wood is expressly alienated, the sandal-wood tree is the property of the State. The rights of the State with regard to sandal-wood shall be exercised under such rules as the Chief Commissioner may from time to time prescribe by notification in the *Mysore Gazette*.

29. Reserved trees, as defined in rule 21, standing on lands taken up, or which may hereafter be taken up by private individuals under the operation of the survey and settlement rules, shall be the property of the State for one full year from the date of such lands having been so taken up. In special cases this time may be extended to two years by order of the Chief Commissioner. During that period of time the Government shall have the right of removing all such reserved trees. All such trees, with the exception of sandal-wood, left standing on such lands after the close of one year from the date of occupancy, shall become the property of the occupant of the land. Sandal-wood trees growing, or that may thereafter grow up on such lands, shall always be the property of the State, and shall not become the property of the occupant at any time.

30. Bamboos or trees of any kind (excepting sandal-wood and teak) standing on lands in the occupancy of private individuals, in taluks in which the survey and settlement have not yet been completed, may be cut, sold, and carried away whenever such trees or bamboos have been planted by the present holder, or by his own immediate ancestors, or by the former occupant of the land from whom the present holder may have legally purchased the patta rights. Such trees and bamboos shall not be removed without a pass, to be obtained under such rules as the Chief Commissioner may make from time to time by publication in the *Mysore Gazette*: Provided that no payment shall be made for such passes.

All other trees and bamboos, except sandal-wood and teak, on such lands may be bought by the occupant under such rules as may be laid down in accordance with rule 26: Provided that such trees shall not be sold or given away by the Government to any other than the occupant of the land.

31. All inamdars who, by the terms of their sanads, or by judicial decision, are entitled to the timber and sandal-wood in their inam villages, may fell and sell without previous reference any such timber (excepting sandal-wood). The Conservator of Forests may cause any sandal-wood growing in such inam lands to be cut and sold on behalf of the inamdars under such rules as may from time to time be made by the Chief Commissioner, and notified in the *Mysore Gazette*.

32. Inamdars who are not entitled by sanad or by judicial decision to the timber and sandal-wood growing on their inam lands, may cut and sell all wood (with the exception of teak and sandal) growing on such lands.

No trees, wood, or timber shall be removed from inam lands without a pass, to be obtained under such rules as the Chief Commissioner may from time to time make and notify in the *Mysore Gazette*: Provided that no payment shall be made for such passes.

33. Fruit-trees in public topes, or on Government land not in the occupancy of private individuals, shall not be cut down or lopped without sanction of the Chief Commissioner.

CHAPTER V.

Of the transport of wood and other forest produce.

34. The Chief Commissioner of Mysore may, from time to time, by notification in the *Mysore Gazette*, make rules to regulate the transit of timber and other forest produce. Such rules may (among other matters):—

1st, prohibit the moving of timber or other produce without a pass from a forest or a revenue officer authorized to issue the same; or otherwise than in accordance with the conditions of such pass;

2nd, provide for the issue, production, and return of such passes, and for the payment of fees therefor;

3rd, provide for the stoppage, reporting, examination and marking of timber or other forest produce in transit.

35. All persons importing any timber or other forest produce from the Presidency of Madras into Mysore on roads running through the State forests of the Mysore district of the Ashtagram Division shall confine themselves to such roads as may from time to time be notified by the Chief Commissioner in the *Mysore Gazette*, and as may be marked by signposts at their entrance into and exit from the forests.

36. All timber, wood, and bamboos found adrift or stranded on any river or the banks of any river, within the limits of the Mysore territory, shall be the property of Government, unless proof of ownership be given as hereinafter provided. All such timber, wood, and bamboos shall be collected at such stations as the Conservator of Forests may from time to time direct, and notices shall from time to time be published, in such manner as the Chief Commissioner of Mysore may direct, stating the number and description of pieces of drift timber, wood, and bamboos collected at such stations.

37. All claims to the ownership of drift and unclaimed timber, wood, and bamboos must be made within two months of the publication of the notice relating thereto, after which no claims to such ownership shall be received, and if no person has established his title to the said timber, wood, or bamboos, the same shall be sold on account of Government.

38. All such claims shall be settled by the Conservator, or by such officer as he may authorize: Provided, however, that he may decline arbitrating between rival claimants regarding such timber, wood, or bamboos, and refer them to a civil suit.

Upon such award the owner must pay all salvage and other expenses which may have been incurred on account of such articles before removal.

39. All timber marks used by traders in timber, wood, or bamboos in Mysore, shall be registered at such place and in such manner as the Conservator of Forests may from time to time direct; and every such trader shall also deposit at that office a distinct and clear impression of all marks used by him, and also copies certified in such a manner as the Conservator of Forests may from time to time direct, of all other marks which he may use for the purpose of marking his property in pursuit of his trade.

CHAPTER VI.

Of the punishment of offences against these rules.

40. For every breach of rules 11, 13, 15, 19, 20, 21, 24, 30, 31, 32, 33, 35, 39, or of any rule made by the Chief Commissioner under the power granted him in sections 23, 26,

28, and 34 of the present rules, the offender shall be liable, on conviction before a Magistrate having jurisdiction in the case, to a fine not exceeding Rs. 500, or in default of payment, to such imprisonment as is provided in section 67 of the Indian Penal Code.

41. Nothing in these rules shall be construed to prevent any person from being prosecuted under any other law for any act which constitutes an offence against these rules, or from being liable under such other law to any higher punishment or penalty than that provided by these rules: Provided that no person shall be punished twice for the same offence.

42. Any axes, knives, carts, boats, or other tools, timber, and other articles may be used in the commission of any offence against these rules or against any rule made by the Chief Commissioner under the powers granted him, as stated in rule 40, and all timber, wood, or other forest produce which has been obtained in a manner contrary to such rules, whether entire or cut up or sawn up, and whether found within or outside the limits of the forests, and all timber, wood, or other forest produce, in transit by land or water, which is not covered by a pass required by such rules, may be confiscated.

43. Any police officer or person employed as an officer of Government to prevent infringement of these rules may arrest without warrant, notwithstanding anything contained in the Criminal Procedure Code, any person infringing any of such rules, and may seize any implements used in such infringement, and any timber or other property liable to confiscation under these rules.

44. Any person arrested on the ground that he has committed an infringement of such rules shall forthwith be taken before a Magistrate, who may, if he see reasonable cause, order him to be detained in custody until the case shall have been disposed of.

45. When any timber or other property shall be seized as liable to confiscation under these rules, any Magistrate may, upon information, summon the person in possession of such timber or other property, and upon his appearance, or in default thereof, may examine into the cause of the seizure of such timber or other property, and may adjudge the same to be confiscated and sold on account of the Government.

46. Any police officer or officer of Government who shall vexatiously and unnecessarily seize the goods or chattels of any person under the pretence of seizing property liable to confiscation, or who shall vexatiously and unnecessarily arrest any person, or commit any other excess beyond what is required for the execution of his duty, shall be liable to a fine not exceeding Rs. 500, or to imprisonment of either description as defined in the Indian Penal Code for a term not exceeding three months.

47. All fines and penalties under these rules shall be enforced by a Magistrate in the manner prescribed in the Code of Criminal Procedure, and the rules therein contained for the trial of cases and for appeals shall be applicable to confiscations adjudged under these rules.

48. When any confiscation or penalty shall be adjudged under these rules, the Chief Commissioner may, within three months after final judgment, call for the proceedings of the case, and, if he shall see cause, may direct that the seizure or any part thereof be restored, and may remit the penalty or part thereof, and direct that the offender be discharged.

49. The Chief Commissioner of Mysore may, from time to time, by notification in the *Mysore Gazette*, make rules to regulate the rewards to be paid

to officers and informers out of the proceeds of fines and confiscations under these rules.

MINERALS AND GEOLOGICAL SURVEY.

The 10th June 1878.

No. 62.—Mr. W. King, Deputy Superintendent in the Geological Survey, is granted 3 months' privilege leave under the rules in Chapter VII of the Civil Leave Code, with effect from the 12th proximo, or any subsequent date on which he may avail himself of it.

The 13th June 1878.

No. 66.—Mr. F. R. Mallet, Assistant of the 2nd grade in the Geological Survey, is granted privilege leave of absence for 2 months and 29 days, from the 30th instant, or any subsequent date on which he may avail himself of it.

GENERAL.

The 4th June 1878.

No. 378.—The Governor General in Council is pleased to invite tenders for the lease of the Great Coco Island in the Bay of Bengal.

2. The lease will be for a period not exceeding 50 years; the exact proportion of gross produce payable as rent and the term, within the above maximum period, during which the rent offered shall be payable, are left to the tenderers.

3. In addition to the rent stipulated as payable, the lessee will be bound to defray the expense of maintaining peace in the island and on its coasts, and of the administration of civil and criminal justice. The amount of such expense cannot at present be stated; but the Government are prepared to fix a maximum of Rs. 20,000 annually, beyond which the lessee would not be charged with any expenditure on these objects. The Government will, from time to time, fix the cost of such establishments, and such cost the lessee will be required to defray quarterly in advance.

4. The Government reserve to themselves the administration of Civil and Criminal Justice, Customs, Excise, and other Departments of Government, and the lessee will be entitled only to the produce of the soil, and to an exclusive right of fishery for one mile from high water mark, and to the use for local requirements, and not for sale out of the island, of such timber as it produces, and of stone, lime, sand and other building materials.

5. The rent will be taken in kind and will consist of a fixed proportion not less than $\frac{1}{4}$ th of the gross produce of the island. In the case of cocoa-nuts, the fixed proportion must be delivered free at Port Blair or any other place in the Andamans that Government may from time to time direct, in the husk, in good condition and of good quality, and must have been gathered in such proportions at the times most suitable for the manufacture of coir and oil, respectively, as the Superintendent of Port Blair may from time to time require. In the case of other produce, delivery of which will be taken in the island, the Government may at any time require the lessee to commute the produce in kind for a money payment calculated at a rate 20 per cent. below the rate then ruling in the Rangoon market for similar produce of similar quality.

6. The number of living cocoa-nut trees on the island when it is transferred to the lessee will be ascertained, and the lessee will be bound under penalty to maintain at least that number of living cocoa-nut trees, at once planting and rearing young trees in place of those that may die, be blown down, or otherwise destroyed from time to time. The lessee is prohibited from cutting down any cocoa-nut trees without the written permission of the officer to whom Government may delegate authority to grant such permission.

7. The Government also reserve the right to appropriate sites on the island for public buildings, including dwelling houses for officials, sanitarium, &c., paying as compensation only the cost of any improvements effected on the site appropriated. Also to appropriate any timber of spontaneous growth, and any stone, lime, sand or other raw building materials existing in the island, required for such public buildings, enclosures, &c.

8. The Government also reserve a right to refuse their assent to any transfer of the lease of the island by the lessee for the time being. In the event of such power of refusal being exercised, the lessee will be entitled to claim that Government shall themselves take over the unexpired portion of the lease on a fair estimate of the value of the improvements effected by him or his predecessors.

9. Should the lessee in any way violate the provisions of the lease, or fail to pay the stipulated rent on the dates on which it falls due, or omit to take measures for the settlement and working of the island within a term of 2 years from the date of the lease, the Government will cancel the lease and re-enter on possession of the island, without compensation.

10. The Government do not bind themselves to accept the highest, or any, tender made in reply to this advertisement. Tenders should be addressed to the Local Government or Administration of the Province in which the persons tendering may live or carry on business, and will be forwarded by such Local Government or Administration, after such enquiries into the circumstances of the tenderer and his ability to carry out the terms of his tender as may seem proper, to the Government of India in the Department of Revenue, Agriculture and Commerce. Tenders from persons in the United Kingdom should be forwarded through the Secretary of State.

11. The deed of lease to the tenderer whose offer may be accepted will be prepared at his costs and charges in all things by the Government Solicitor, and upon any questions arising between the tenderer and Government in regard to the form of the lease, the opinion of the Advocate General shall be conclusive and equally binding on both parties.

12. Tenders must be sent in within a period of twelve months from the date of this advertisement.

COMMERCE AND TRADE.

MISCELLANEOUS.

The 13th June 1878.

No. 318.—In view to improving the means of communication with Assam, and assisting in the development of the trade of that Province, the Government of India desire the establishment of a line of fast steamers between Dibrugarh and some point near Dhubri, and hereby invite tenders for such a service on the following conditions:—

Conditions of Service.

2. The steamers shall have the following dimensions, and be of the following character:—
Length over all 150 to 200 feet. Speed through the water, 15 miles an hour. Draft, when loaded, not to exceed 8 feet. Accommodation in addition to that for officers and crew—

1st class passengers ...	...	...	4
2nd ditto ...	...	...	8
Coolies ...	...	...	100
Cargo, in addition to coal for 24 hours, steaming full power ...	...	...	10 tons.

Consumption of good English coal, when going full speed, not to exceed 3lb per indicated horse-power per hour.

The vessels shall have one flush deck covered with a wood and canvas roof.

The 1st and 2nd class passenger cabins shall be in a deck-house forward, and the passenger accommodation shall, as much as possible, be forward of the engines.

3. The lower terminus shall be at Dhubri, or such other place as may be rendered desirable by the opening of railway communication, a change in the course of the river, or other circumstances.

4. The upper terminus shall be at Dibrugarh. The intermediate stations shall be those at present touched at by steamers, or such others as commercial necessities, a change in the course of the river, or other circumstances, may, in the opinion of the Government of India, render desirable.

5. The upward journey between Dhubri as the lower terminus and Dibrugarh shall be made in five days, the downward journey in three and a half days; the time-table, subject to alteration by Government as may appear advisable, being as follows:—

UP.		DOWN.	
Day 1st.—Anchor between Goalpára and Beshiaghat.		Day 1st.—Dhunsirimukh.	
" 2nd.—Gauhati.		" 2nd.—Rangamati.	
" 3rd.—Tezpur.		" 3rd.—Goalpára.	
" 4th.—Nigri Ting.		" 4th.—Dhubri (by noon).	
" 5th.—Dibrugarh.			

Postal Service.

6. At first, the steamer service will only be used by the Postal Department for the carriage of parcel mails (estimated to average in weight three-fourths of a ton) and the servants in charge of them, and for this service proper accommodation will have to be provided. But, in the expectation of more frequent runnings hereafter, any Company tendering shall engage to carry, free of charge, if desired to do so at any time, the entire mail, both letter and parcel, and all servants necessary to its custody and service.

Detentions.

7. The Government of India and the Chief Commissioner of Assam shall, in the case of public necessity, have power to detain a steamer at any place.

8. And the Director-General of Post Offices in India shall have power, in the case of postal necessities, to detain a steamer at any place for a period not to exceed twenty-four hours.

Requisitions.

9. The Government of India, on payment for the same at a rate per ton to be determined, shall, in the case of public necessity, and upon giving seven days' notice, have power to take up the whole or any portion of the fleet of river steamers belonging to the party whose tender may be accepted.

Rates and fares.

10. The maximum fares for passengers shall be the sum of those shown in page 2 of the table published by the Rivers Steam Navigation Company, Limited, on the 1st October, 1874, plus Rs. 4 a

day table-money for first-class passengers, and Rs. 2 a day for second-class passengers who desire to be fed on board, for the days occupied in the voyage to the place in question, taking six days for the entire upward and four days for the entire downward journey. Thus, the maximum passenger fare for a single berth in a cabin upwards between Dhubri and Dibrugarh shall be Rs. 83-3, being Rs. 59-3 for the passage, plus six days' table-money at Rs. 4 per day. Similarly, the downwards first-class fare shall be Rs. 55-8, being Rs. 39-8 for the passage, plus four days' table-money at Rs. 4 per day, and so on for other passenger fares. The maximum passenger fares thus fixed shall not be increased without the sanction of the Government of India.

11. Passengers shall be allowed the following baggage free :—

1st class	...	...	...	...	4 maunds.
2nd "	...	...	...	...	2 "
3rd "	...	...	...	...	1 maund.

Extra baggage shall be carried at 4th-class goods rate.

12. The maximum goods rates shall be those shown in the table of the Rivers Steam Navigation Company, Limited, on the 1st January 1874.

13. The goods rates shall not be raised beyond the maximum without the sanction of the Government of India.

Government Subsidy.

14. Exclusive of any payment which may be determined upon, as in paragraph 9 above, when any portion of the fleet is taken up by Government, the Government of India will, in consideration of the service performed under the conditions mentioned, pay for a period of five years a sum per trip, a trip being understood to be a journey from Dhubri or other terminus to Dibrugarh and back again.

15. Tenders must state the sum per trip for which the service required will be performed. The service will at first be twice a week. But it is to be understood that, if it shall hereafter be agreed between the Government of India and the party, if any, whose tender is accepted, to run more frequently, the extra service shall be performed on the same terms, and under the same conditions as the bi-weekly service.

16. Tenders must state distinctly the date by which parties tendering are prepared to enter upon the service required.

17. The Government of India require any party tendering to bind himself, under penalties for non-observance, to enter upon the service by a stated date, and to perform the service according to the conditions above specified. As regards unpunctuality, liability to penalty will be considered to commence when twenty-four hours beyond the periods mentioned in the time-table in paragraph 5 have elapsed.

18. Tenders, which will be received up to the 31st October 1878, should be submitted to the Local Government or Administration of the Province in which the tenderers are resident.

19. The Government of India do not bind themselves to accept the lowest or any tender.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—JUDICIAL.

Simla, the 13th June 1878.

No. 63J.—Under the provisions of Section 3 of Act II of 1869, the Governor General in Council is pleased to appoint Captain R. G. E. Dalrymple to be a Justice of the Peace for the whole of British India.

No. 65J.—The Governor General in Council is pleased, under the provisions of Section 37 of the Code of Criminal Procedure, to invest Captain R. G. E. Dalrymple with the powers of a Magistrate of the 2nd class, to be exercised within the limits of the Morar cantonment.

No. 67J.—Captain R. G. E. Dalrymple, Assistant Cantonment Magistrate at Morar, is invested with the powers of a Judge of a Court of Small Causes, as provided in Section 9 of Act XXII of 1864.

POLITICAL.

The 10th June 1878.

No. 1179P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Monsieur Blanchard de Farges as Consul-General for France at Calcutta.

The 12th June 1878.

No. 1195P.—With reference to Notification No. 455P., dated 20th February 1878, the recognition by the Government of India of the appointment of Mr. J. M. Allan as Consular Agent for Italy at Bassein, has been confirmed by Her Majesty's Government.

The 14th June 1878.

No. 1216P.—With reference to Notification of this Department, No. 1294P., dated 5th June 1877, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. F. Masotti as Consul for Belgium at Bombay.

GENERAL.

The 14th June 1878.

No. 1582G.—Captain F. A. Wilson, late Tutor to His Highness the Maharaja of Mysore, is graded as a Supernumerary Political Agent of the 3rd class, with effect from the 13th May 1878.

No. 1588G.—Mr. J. D. Gordon, C.S.I., Guardian to His Highness the Maharaja of Mysore, is appointed to be Chief Commissioner of Mysore and Coorg, with effect from the 1st April 1878, vice Mr. C. B. Saunders.

A. C. LYALL,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

MINT AND CURRENCY.

Simla, the 14th June 1878.

No. 1024.—The following Resolution and the Revised Rules are published for general information :—

Read again—

Financial Resolution No. 66, dated 19th April 1878, promulgating rules for the issue and payment of Assay certificates.

RESOLUTION.—The Governor General in Council observes that although no mention was made of gold in the Resolution of 19th April 1878, yet it is necessary to deal alike with gold and silver in the matter of assay certificates. Accordingly in the exercise of the powers conferred on him by the Indian Coinage Act, 1870, His Excellency in Council is pleased to direct that the following alterations be made in Rule 1 of the Rules published in that Resolution :—

After "as per Form A" insert in "in the case of silver, or in an appropriate form in the case of gold."

And after "net produce of silver" insert "or gold."

In the exercise of the powers conferred by the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1871, and of all other powers enabling him in this behalf, the Governor General in Council is pleased to make the following rules :—

1. Certificates from the Assay Master, as per Form A in the case of silver, or in an appropriate form in the case of gold, shall be issued by the Mint Master under Section 24 of the said Indian Coinage Act, 1870, for the net produce of silver or gold bullion or coin delivered into the mint on and after Monday, the 27th November 1876, and shall be payable twenty-one days after the date thereof, if issued by the Mint Master at Calcutta, at the Bank of Bengal, and if issued by the Mint Master at Bombay, at the Bank of Bombay.

2. The holders of certificates granted under Section 14 of the said Indian Paper Currency Act, 1871, shall be entitled to receive the amount of notes or of notes and cash stated therein, on demand at the Office of Issue.

3. Persons wishing to obtain, under the Indian Paper Currency Act, 1871, promissory notes of the Government of India in exchange for silver bullion or foreign silver coin, may tender the same to the Mint Master on behalf, in Calcutta, of the Head Commissioner, and in Bombay, of the Commissioner of the Department of Issue, in the Form B hereto annexed.

4. The Mint Master shall prepare, in Form C hereto annexed, and countersign a certificate of the value of such bullion or coin calculated at the rate prescribed in section 11(b) of the said Indian Paper Currency Act. The Head Commissioner or Commissioner (as the case may be) of issue, or any Gazetted Officer subordinate to him to whom he may delegate such authority, shall then sign the certificate and return it to the Mint Master for delivery to the person making the tender.

5. No bullion or coin tendered under these Rules shall be withdrawn by the tenderer, unless he is dissatisfied with the assay.

6. The Head Commissioner or Commissioner (as the case may be) shall periodically pay to the Mint Master out of the coin reserve of the Department of Issue one rupee per mille on the standard value of the bullion or coin for which certificates in the said Form C may have been issued.

7. Bullion or coin tendered under these rules shall not be coined, except with the written sanction of the Head Commissioner or Commissioner (as the case may be) of issue, or any Gazetted Officer subordinate to him to whom he may delegate such authority.

8. Before the Mint Master uses such silver for coinage, he shall in the Form D issue a certificate signed by the Assay Master under Section 24 of the said Indian Coinage Act, 1870, in favor of the Head Commissioner or Commissioner, as the case may be, of the Department of Issue, for the net produce of the bullion or coin at the rate of ninety-eight rupees per eighteen thousand grains of standard fineness.

FORM A.

HER MAJESTY'S MINT—CALCUTTA
BOMBAY.

CERTIFICATE No. _____

Dated _____ 187

I hereby certify that the sum of Rupees _____ is payable twenty-one days from the date hereof at the General Treasury, BANK OF BENGAL, to A. B. or his order, on account of the undermentioned Government.

No. 1061.—Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st May 1878, published as required by Section 23 of the Indian Paper Currency Act, 1871:—

CIRCLES OF ISSUE.	Whole amount of notes in circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	Total.
	Rs.	Rs.	Rs.	Rs.
Calcutta	6,41,18,910	76,35,938	42,39,272	1,18,75,210
Madras	1,41,89,570	96,86,145	...	96,86,145
Bombay	3,26,39,405	2,06,61,780	1,11,58,425	3,18,20,205
Allahabad	74,61,920	1,01,48,555	...	1,01,48,555
Lahore	46,31,110	33,76,485	...	33,76,485
Calicut	12,84,700	6,40,005	...	6,40,005
Coconada	19,31,220	30,40,160	...	30,40,160
Nagpore	11,03,545	10,04,210	...	10,04,210
Kurrachee	23,26,670	11,85,580	...	11,85,580
Akola	12,25,095	12,03,125	...	12,03,125
TOTAL	13,09,12,145	5,85,81,983	1,53,97,697	7,39,79,680
Invested in Government securities under Section 17 of the Act				5,69,32,465
GRAND TOTAL				13,09,12,145

No. 1065.—Colonel J. F. Tennant, R.E., is confirmed in the office of Mint Master, Calcutta, from the 17th February 1878, the date on which Colonel Hyde, R.E., retired.

PENSIONS, GRATUITIES, &C.

The 14th June 1878.

No. 1006.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Section 105 (page 57).

Insert the following as Rule 2 under this section:—

By an order of the Government of Bombay based on certain proposals for the establishment of a Superannuation Fund for the Police Force of the City of Bombay, by the Local Government submitted to the Government of India in letter No. 43, dated 16th June 1857, it was ruled that all policemen belonging to the City Police Force who had served the full time for pension in the force should, on being invalided, be admitted to the benefits of the Superannuation Fund on paying up their subscriptions for the full time. Under the operation of this rule, service in the Bombay City Police before the establishment of the Superannuation Fund counts towards pension under the rules of the Fund on the officer's paying the arrears of subscriptions for the full period of his service in the Police Force. This privilege applies only to Police Officers whose pensions are determined according to the rules of the Superannuation Fund of the Bombay City Police, and not to any officers whose pensions are granted in accordance with the rules prescribed in Chapters XI, XII and XIII for the calculation of pensions for superior service.

CIVIL LEAVE CODE.

Section 4 (d), (page 117).

Add after "acting allowance" the following words:—

"or charge allowance under Section 25 of the Acting Allowance Code."

ACTING ALLOWANCE CODE.

Section 2 (c), (page 224).

Add after "acting allowance" the following words:—

"or charge allowance under Section 25 of this Code."

SEPARATE REVENUE—POST OFFICE.

The 14th June 1878.

No. 976.—From the 20th November 1877, the date on which Colonel G. M. Battye retired from the service, Lieutenant-Colonel W. Moore Lane, Madras Staff Corps, became Post Master General of the 1st grade, in charge of the Punjab Postal Circle, and from the same date Mr. H. E. M. James, Bombay Civil Service, became Post Master General of the 2nd grade in charge of the Bombay Postal Circle.

SEPARATE REVENUE—STAMPS.

The 14th June 1878.

No. 1028.—In exercise of the powers conferred by Section 16 of the General Stamp Act XVIII of 1869, the Governor General in Council is pleased to remit the whole of the duties chargeable under the said Act on instruments executed by ryots or cultivators in the North-Western Provinces and Oudh for securing the repayment of advances made to them by or under the authority of Government for the purchase of seed and cattle.

This Notification will remain in force to the 30th November 1878.

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 14th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 526.—LONDON GAZETTE—

The following extract is published for general information :—

"London Gazette," dated the 3rd May 1878, page 2862.

India Office, 2nd May 1878.

Her Majesty has been pleased to approve of the following Admissions to Her Majesty's Indian Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant.

Lieutenant Stuart Brownlow Beatson, 1st Battalion, 17th Foot. Dated 9th August 1878.

No. 527.—ORDNANCE DEPARTMENT—

Rank and Names.	To what rank promoted.	From what date.	In whose room.
Magazine Sergeant Hugh Corrigan.	Officiating Sub-Conductor.	4th April 1878.	Sub-Conductor D. Murphy, appointed to the Harness and Saddlery Factory, temporarily.
Magazine Sergeant Edward Whyte.	Ditto	15th April 1878.	Sub-Conductor A. Gallagher, officiating as Conductor.
Magazine Sergeant William Thomas Wrighton.	Ditto	20th April 1878.	Sub-Conductor J. Healy, on furlough.

That portion of G. G. O. No. 492 of 1878 which refers to Magazine Sergeants Corrigan and Whyte, is cancelled.

No. 528.—COMMISSARIAT DEPARTMENT—

Rank and Names.	To what rank promoted.	From what date.	In succession to
<i>Permanent.</i>			
Sub-Conductor and Officiating Conductor Thomas Dunlop.	Conductor	8th Dec. 1877.	Conductor T. Taylor, pensioned.
Sergeant Henry Pike	Sub-Conductor.		
Sergeant and Officiating Sub-Conductor Alexander Paterson.	Ditto	10th February 1878.	Sub-Conductor W. Arnold, pensioned.
<i>Temporary.</i>			
Sub-Conductor Alfred Brown Cross.	Officiating Conductor.	9th December 1877.	Officiating Conductor Dunlop, confirmed in that grade.
Sub-Conductor David Fraser.	Ditto	18th December 1877.	Conductor and Honorary Lieutenant P. Carr, on leave.
Sergeant William Henry Russell.	Officiating Sub-Conductor.	Ditto	Sub-Conductor Fraser.
Sergeant Henry Sten-	Ditto	10th February 1878.	Officiating Sub-Conductor Paterson, confirmed in that grade.

No. 529.—NATIVE ARMY—

16th Bengal Cavalry.

Kote Duffadar Bakhtawar Singh to be Jemadar, vice Kanh Singh, promoted,—24th August 1877.

No. 530.—PUNJAB FRONTIER FORCE—

2nd Sikh Infantry.

Jemadar Jumeyut Singh to be Subadar, vice Karam Singh, deceased; Havildar Sunt Singh to be Jemadar, vice Jumeyut Singh, promoted,—1st May 1878.

BARRACK AND HOSPITAL SUPPLIES.

No. 531.—The following corrections are made in G. G. O. No. 1015 of 1877 :—

In column 3, opposite class E, for "Hospitals and married quarters," read *Hospitals and quarters occupied by married men*; and in note 9, after the word "only," insert *(Classes A, B, C, D.)*

No. 532.—G. G. O. No. 469 of 1878 is corrected as follows :—

Page 7 of G. G. O. No. 681 of 1877.

"Gratings."—For "Gratings 2' x 1'," read *Gratings 2' x 2'.*

Page 14 of G. G. O. No. 681 of 1877.

"Leaping bars, 15'".—Enter a full stop after "expunge," and insert the word *For* before "ditto 2'".

DISMISSALS AND REMOVALS.

No. 533.—The services of the undermentioned Native medical pupils, admitted by G. G. O. No. 841 of 1876, are dispensed with :—

Tufuzul Hossein, No. 1179.

Purbhoo Singh, No. 1226.

Achroo Mull, No. 1093.

Mohun Lall, No. 1092.

Hurkishun Lall, No. 1251.

Munbir Singh, No. 1205.

Shaick Kurreem Bux, No. 1117.

No. 534.—The undermentioned Native Medical Pupils, admitted by G. G. O. No. 1022 of 1874, are dismissed the service :—

Nabbee Buksh, No. 650.

Mahomed Hoossein, No. 654.

Boota, No. 841.

EQUIPMENT TABLES.

No. 535.—With reference to G. G. O. No. 55 of 1878, the remark, "Not carried on the line of march," opposite the item, "Chests, tool, empty," at page 12 of the Equipment Table of a Heavy Field Battery, should be expunged.

FURLOUGH AND LEAVE.

No. 536.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Colonel Henry Borlase Stevens, Bengal Infantry,—private affairs, for two years, under Rule IX of the Regulations of 1868.

Lieutenant-Colonel Edward Charles Sparshott Williams, C.I.E., Royal Engineers, Director of State Railways, Central System, Officiating Deputy Secretary to the Government of India, Railway Branch, Public Works Department,—private affairs, for eighteen months, under Rule IX of the Regulations of 1868.

Captain Harry Maxwell Mackenzie, Royal Artillery, Superintendent, Gun Carriage Factory at Fatehgarh,—medical certificate, for six months, under the provisions of G.G.O. No. 813 of 1876.

No. 537.—Lieutenant-Colonel C. H. S. Scott, Bengal Staff Corps, has been granted by the Right Hon'ble the Secretary of State for India an extension of leave, without pay, for six months.

No. 538.—The following extract from List No. 20, dated the 17th May 1878, received from the India Office, is published for general information:—

Permitted to return to duty.

Major W. L. Samuells, Staff Corps.

No. 539.—REPORTS OF ARRIVAL.—

Lieutenant-Colonel H. St. G. Tucker, Bengal Infantry,—Bombay, 29th May 1878.

Captain J. Cook, Bengal Staff Corps, Wing Commander, 5th Goorkha Regiment (The Hazara Goorkha Battalion), Punjab Frontier Force,—Bombay, 15th April 1878. (Date of departure on furlough, 30th April 1877.)

Lieutenant J. W. Hogge, Bengal Staff Corps, Wing Officer, 14th (The Erozepore) Regiment of Native Infantry,—Fort William, 24th May 1878.

Conductor J. Edmundson, Barrackmaster, 2nd class, Military Works, Public Works Department,—30th March 1878.

No. 540.—REGULATIONS.—

The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information:—

Military,
No. 129.

INDIA OFFICE,
London, 9th May 1878.

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

My Lord,

I have received and considered in Council your Military letter, No. 57, dated the 1st March 1878, forwarding a letter from the Adjutant General in India, conveying the recommendation of His Excellency the Commander-in-Chief, that officers in military employ be allowed to accumulate their privilege leave to three months, after 33 months' duty, in view to their visiting Europe, as now allowed to officers in civil employ.

2. As the measure is recommended by your Government, and on the understanding that it will not involve, directly or indirectly, any additional expenditure, I am willing to sanction it on the terms proposed by His Excellency the Commander-in-Chief in India, viz., that to claim the privilege it shall be necessary for an officer to show that he has had no privilege leave for 33 months, and that he has made satisfactory arrangements for the performance of his duties during his absence, at no additional cost to the State.

3. As it will not be necessary for the officer during such absence, to report himself to the India Office, it will be incumbent on him to keep his departmental superiors in India acquainted with his address.

I have, &c.,

(Sd.) CRANBROOK.

HONORS AND REWARDS.

No. 541.—GOOD SERVICE PENSIONS.—

It is hereby announced that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer good service pensions on the undermentioned officers, with effect from the dates specified:—

COLONEL ERNEST AUGUSTUS BELFORD TRAVERS, Madras Staff Corps.

Dates of Commissions.

Ensign	...	...	17th February 1841
Lieutenant	...	...	10th March 1846
Brevet Captain	...	...	17th February 1856
Captain	...	...	17th January 1859
Major	...	...	18th February 1861
Lieutenant-Colonel	...	...	17th February 1867
Brevet Colonel	...	...	17th February 1872

Appointments.

Aide-de-Camp to Brigadier-General Steel, c.B.	...	12th January 1849
Deputy Assistant Adjutant-General, Ceded Districts	...	29th November 1853
Assistant Adjutant-General, Pegu Division	...	28th October 1856
1st Assistant Adjutant-General of the Army	...	11th April 1862
Deputy Assistant Adjutant-General	...	17th February 1863
Assistant Adjutant-General	...	10th April 1863
Deputy Adjutant-General	...	28th September 1866
Officiating Deputy Adjutant-General	...	28th September 1871
2nd in Command and Wing Officer, 35th Native Infantry	...	23rd November 1871
2nd in Command and Wing Officer, 9th Native Infantry	...	14th December 1871
Assistant Military Secretary to the Field Marshal Commanding-in-Chief	...	11th March 1873

War Services.

Colonel Travers served with the expedition to China, 1842. Was present at the capture of Woosung, 16th June; Shanghai, 19th June; was wounded slightly at the escalade and capture of Chingkeang-foo on 21st July 1842.

Served in the second Burmese War, 1852-53 as Aide-de-Camp to Major-General Steel, c.B.; was present at the relief of Pegu, 14th December 1852; mentioned in General Godwin's despatch (vide Governor General's Order 4th January 1853), at the affairs of Kulle and Mootsagamoo on the 17th and 18th of the same month; accompanied the Martaban Expeditionary Force to Tonghoo; was present at Gongahand minor affairs; mentioned in despatch (vide Governor General's Order 21st March 1853).—(Medal for China), (Medal for Burmah, with clasp for Pegu).

From the 8th February 1878, in room of Major-General W. Vane, Madras Cavalry, succeeded to the Colonel's allowance.

COLONEL ANDREW COOKE MCMASTER, Madras Staff Corps.

Dates of Commissions.

Ensign	...	...	8th March 1841
Lieutenant	...	...	4th February 1844
Captain	...	...	11th December 1850
Major	...	...	8th March 1861
Lieutenant-Colonel	...	...	8th March 1867
Brevet Colonel	...	...	8th March 1872

Appointments.

Commanding Resident's Escort, Hyderabad	...	5th October 1846
Acting Adjutant, 36th Native Infantry	...	16th February 1848
Adjutant, 36th Native Infantry	...	4th August 1848
Acting Quartermaster, 36th Native Infantry	...	27th December 1854
Acting Brigade-Major	...	1st June 1855
Assistant Adjutant-General	...	10th November 1858
Acting Assistant Adjutant-General, Pegu Division	...	1st January 1860
Probationary Superintendent, Mofussil Police	...	17th September 1861
Acting Deputy Judge Advocate-General, Northern District	...	26th June 1863
Acting Deputy Judge Advocate-General, Pegu Division	...	23rd December 1863
Acting Deputy Judge Advocate-General, Nagpore Force	...	16th February 1869
Assistant Adjutant-General, Hyderabad Subsidiary Force	...	13th April 1872
Commandant, 40th Native Infantry	...	11th July 1877

War Services.

Colonel McMaster was employed in the rebellion in Golcondah and Darcondah, in the Golcondah Zemindary in 1847 and in Bengal with the Saugor Field Division from relief of Kirwee till close of the campaign (Medal).

ORDNANCE.

No. 542.—STORES.—

The issue of canvas targets for the annual practice of all batteries of Royal Artillery (Mountain excepted) will be discontinued.

2. The following targets and material will be supplied in future to the several batteries of Royal Artillery in India:—

For Horse, Field, and Heavy Batteries.

6 Wooden targets, 6' x 6' x 1/4".

Material sufficient for one wooden target, 6' x 6' x 1/4".

27 Running feet 1/2" planking.

For Garrison Batteries.

4 Wooden targets, 6' x 6' x 1/4".

Material sufficient for one target, 6' x 6' x 1/4".

18 Running feet 1/2" planking.

For Mountain Batteries.

3 Wooden targets, 6' x 6' x 1/4".

Material, running feet, nine (9).

3 Canvas targets, 6' x 6'.

3. If at a distance from an arsenal, the officer commanding the battery will provide the wooden targets and material, and recover the cost in a contingent bill.

PENSIONS.

No. 543.—Second Class Hospital Assistant Nuck Chaid, attached to the Jubbulpore Branch Dispensary, is granted a pension of Rs. 13-5-4 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

No. 544.—Duffadar Joallah Singh, of the 10th Bengal Cavalry, and formerly of the Khalsa Army, is granted a pension of Rs. 12 per mensem, from the date of his discharge, payable in the Punjab circle.

No. 545.—Duffadar Shaik Shumshere Ally, of the 2nd Bengal Cavalry, is granted a pension of Rs. 7 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

No. 546.—The undermentioned heirs are admitted to the Native Family Pension Establishment:—

Name.	Rank, name and corps of deceased.	Date of admission.	Amount of pension.	Circle of payment.
Natha Sing (father.)	Thakar Singh, Sepoy, Corps of Guides.	30th March 1878.	Rs. 2-12-0 per mensem, for life.	Punjab.
Hazrat Gul (son.)	Mirak, Sepoy, Corps of Guides.	22nd Jan'y. 1878.	Rs. 2-12-0 per mensem, until the age of 18 years.	"

No. 547.—The Order of Merit pay, Rs. 16-10-8 per mensem, of the late Rissaldar Major and "Sirdar Bahadur" Mohunud Bahadoor Ally, of the 1st Bengal Cavalry, will be paid in the North-Western Provinces circle to his widow Ameerrun for a period of three years, with effect from the 19th October 1878.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 14th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 32.—The following are appointed 3rd class Engineers in Her Majesty's Indian Marine, on probation, from date of joining, and attached to I. G. S. Koel, for general duty:—

James Adams Booth.
Andrew Fife.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th June 1878.

Statement of Deposits on account of Estates from 1st to 7th June 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount de- posited.	Amount paid in India.	Date to which claims will be received.
<i>British Military Ser- vice.</i>					Rs. A. P.		
John Francis Hewson (a.)	Lieutenant	Royal En- gineers.	26th July 1877.	Intestate ...	2,983 7 2		

(a.)—Next-of-kin.—Father.—Reverend Francis Hewson, The Rectory, Dunganstown, Wicklow, Ireland.

ARTHUR CROOKSHANK, *Captain,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 10th June 1878.

No. 253.—Mr. G. R. Smith, probationary Accountant, 3rd grade, Rajputana State Railway, is confirmed in that grade.

No. 254.—Mr. F. Hutchinson, Deputy Examiner of Public Works Accounts, Assam, is granted

3 months' privilege leave, with effect from 5th June 1878, or such date as he may avail himself of it.

Lieutenant E. Raban, R.E., Assistant Engineer, 2nd grade, is appointed to officiate as Deputy Examiner of Public Works Accounts, Assam, during the absence of Mr. Hutchinson on privilege leave, or until further orders.

No. 255.—Mr. H. Vacher, Executive Engineer, 4th grade, and Babu Mal, Assistant Engineer, 3rd grade, temporarily employed on the Dhond and Munnad Railway, are transferred to the Central System of State Railways.

The 12th June 1878.

No. 257.—The following promotions are made in the Upper Subordinate Establishment attached to the Military Works Branch of the Public Works Department, with effect from the dates specified :—

Names.	Present grade.	Grade to which promoted.	With effect from	Nature of promotion.	
Sergeant M. Hanley	Overseer	1st Supervisor	2nd 5th Feb. 1878	Temporary	Vice Mr. W. Delahay, Supervisor, 2nd grade, on furlough.
Mr. J. A. Connor ...	Do.	2nd Overseer	1st Do.	Do.	
Conductor A. Forsyth	Temporary Supervisor.	1st Supervisor	1st 7th April 1878.	Permanent	Vice S. W. Grant, Supernumerary, 1st grade.
Mr. P. Kelly ...	Supervisor	2nd Do.	1st Do.	Temporary.	
Sergeant M. Hanley	Temporary Supervisor.	2nd Do.	2nd Do.	Permanent.	
Sergeant E. Highway	Overseer	1st Do.	2nd Do.	Temporary.	
Brindaban Paul ...	Temporary Overseer.	1st Overseer	1st Do.	Permanent.	
Mr. G. W. Neville...	Overseer	2nd Do.	1st Do.	Temporary.	

The 13th June 1878.

No. 258.—The following promotions are ordered in the Railway Branch :—

PERMANENT.

To Superintending Engineer, 2nd grade.

Major J. G. Lindsay, R.E., Superintending Engineer, 3rd grade (temporary 2nd grade), from 19th May 1877.

To Superintending Engineer, 3rd grade.

Mr. W. H. Parker, Executive Engineer, 1st grade (on furlough), from 19th May 1877.

Mr. R. T. Mallet, Executive Engineer, 1st grade (temporary Superintending Engineer, 3rd grade), from 1st April 1878.

Mr. H. Lambert, Executive Engineer, 1st grade (temporary Superintending Engineer, 3rd grade), from 1st April 1878.

TEMPORARY.

To Superintending Engineer, 1st grade.

Lieutenant-Colonel J. Bonus, R.E., Superintending Engineer, 2nd grade, from 19th May 1877.

To Superintending Engineer, 2nd grade.

Major A. LeMessurier, R.E., Superintending Engineer, 3rd grade, from 19th May 1877.

Mr. R. T. Mallet, Executive Engineer, 1st grade (temporary Superintending Engineer, 3rd grade), from 19th May 1877.

Mr. W. H. Parker, Superintending Engineer, 3rd grade, from 8th April 1878.

No. 259.—Mr. W. G. Bayly, Deputy Examiner of Public Works Accounts, is promoted to Examiner, 3rd class, 2nd grade (temporary rank), with effect from the date on which he joined his appointment in Hyderabad.

The 14th June 1878.

No. 260.—Mr. J. Hogan, Assistant Engineer, 2nd grade, temporarily employed on famine relief works in Mysore, is re-transferred to the Military Works Branch.

TELEGRAPH.

The 11th June 1878.

No. 256.—In continuation of Public Works Department Notification No. 178 of the 25th April 1878, Mr. J. A. Briggs, Assistant Superintendent, 1st grade, is appointed to officiate as Superintendent, 3rd grade, *vice* Mr. Williamson, with effect from 24th May 1878.

W. A. CROMMELIN, *Major-Genl., R.E.,*
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

N^o 25.} SIMLA, SATURDAY, JUNE 22, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 25.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 21st June 1878.

No. 1112.—In supersession of Home Department Notification No. 166, dated the 30th January 1878, the Governor General in Council is pleased to direct that Government officers in India, who may desire to solicit Government patronage for literary or other works not published in India, shall apply through the Government of India to the Secretary of State.

ESTABLISHMENTS.

The 15th June 1878.

No. 660.—Mr. H. Bell is permitted to resign Her Majesty's Bengal Civil Service.

The 19th June 1878.

No. 672.—Mr. W. LeF. Robinson is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st May 1878.

The 20th June 1878.

No. 678.—*Appointments.*—Captain W. G. Hughes, Deputy Commissioner, 4th grade, in British Burma, to officiate as Deputy Commissioner, 3rd grade, with effect from the 1st June, *vice* Mr. J. K. Macrae promoted by Home Department Notification No. 457, dated the 26th April last:

Mr. R. F. St. A. St. John, Assistant Commissioner, 1st grade, and Officiating Deputy Commissioner, 3rd grade, to officiate as Deputy Commissioner of the 4th grade:

Mr. G. D. Burgess, c.s., Assistant Commissioner, 2nd grade, and Officiating Deputy Commissioner, 4th grade, to officiate as Assistant Commissioner, 1st grade:

Mr. G. L. Weidemann, c.s., Assistant Commissioner, 3rd grade, and Officiating Assistant Commissioner, 1st grade, to officiate as Assistant Commissioner, 2nd grade:

Mr. F. C. Copleston, c.s., Assistant Commissioner, 4th grade, and Officiating Assistant Commissioner, 2nd grade, to officiate as Assistant Commissioner, 3rd grade.

The 21st June 1878.

No. 681.—*Appointment.*—Mr. F. W. Fox, c.s., Assistant Commissioner of the 4th grade, and Officiating Assistant Commissioner of the 3rd grade in British Burma, officiated as Assistant Commissioner of the 2nd grade from the 17th October 1877 to the 25th January 1878.

JUDICIAL.

The 19th June 1878.

No. 761.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Schedule Districts Act), and with the previous sanction of the Governor General in Council, the Chief Commissioner of Coorg is pleased to extend Act III of 1867 (An Act to provide for the punishment of public gaming and the keeping of common gaming houses) to the Chief Commissionership of Coorg.

The Chief Commissioner of Coorg will exercise the powers of a Chief Commissioner under that Act.

The 21st June 1878.

No. 773.—The Governor General in Council is pleased to extend Act IX of 1878 (an Act for the better control of publications in oriental languages) to the Hyderabad Assigned Districts, subject to certain omissions and modifications which are requisite to adapt it to those districts.

The Act as adapted to the Hyderabad Assigned Districts, is as follows:—

Whereas certain publications in oriental languages printed or circulated in India have of late contained matter likely to excite disaffection to the Government established by law, or antipathy between persons of different races, castes, religions or sects, or have been used as means of intimidation or extortion:

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of the people to confer on the Executive Government power to control the printing and circulation of such publications: It is hereby enacted as follows:—

1. * * * *

Interpretation-clause.

2. In this Act—

‘Newspaper’ means any periodical work containing public news, or comments on public news,

“Newspaper,”

published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

‘Print,’ ‘printed’ and ‘printer’ apply not only to printing, but also to lithography, engraving, “Print,” &c. and photography.

3. Any Magistrate of a District, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Resident at Hyderabad (hereinafter referred to as the Resident), and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Resident thinks fit, not to—

(a) print or publish in such newspaper any words, signs or visible representations, likely to excite disaffection to the Government established by law, or antipathy between any persons of different races, castes, religions or sects, or

(b) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him, and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—“Valuable security,” “gratification” and “public servant” are used in this section in the senses in which they are respectively used in the Indian Penal Code.

4. When any bond is executed under section three, the said Magistrate may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

5. When any publisher or printer is called upon by a Magistrate to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper

No bond or deposit to be required when undertaking is given under this section.

may deliver to such Magistrate an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Resident may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Resident that any newspaper printed or published in the territories under his administration contains any words, signs, or visible representations of the nature described in section three, clause (a), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (b), he may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

8. If, after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant and materials, used or employed, or intended to be used or employed, in or for the purpose of printing or publishing, such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper, wherever found, and any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three, shall be liable to be forfeited:

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted, and the end of the period for which it is given.

9. Whenever it appears to the Resident that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, he may, by a notification in the local official Gazette, declare such money or security to be forfeited;

And whenever it appears to the Resident that any implements, utensils, plant or materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

he may declare such implements, utensils, plant, materials or copies to be forfeited, and may, by warrant issued by his authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials and copies wherever found, and to enter upon any premises—

(a) where the newspaper specified in such warrant is printed or published, or—

(b) where any such implements, utensils, plant or materials may be or may be reasonably suspected to be, or—

(c) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published or publicly exhibited, or kept for sale, distribution, publication or public exhibition, or reasonably suspected to be so kept, and search for such implements, utensils, plant, materials and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in the Hyderabad Assigned Districts, contains any words, signs, or visible representations which are of the nature described in section three, clause (a),

or when any such book, pamphlet, placard, broadsheet or other document has been used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper and other implements, utensils, plant and materials, used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet or other document, or found in or about any premises where the

same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document shall be liable to be forfeited.

Whenever it appears to the Resident that anything is liable to be forfeited under this section, he may declare such thing to be forfeited, and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized and taken away in manner provided by section nine.

The Resident may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in the Hyderabad Assigned Districts contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used or attempted to be used for any purpose described in the same section, clause (b), all copies of such newspaper brought into the Hyderabad Assigned Districts shall be liable to be forfeited.

12. Whenever it appears to the Resident that any copies of any newspaper in any of the territories under his administration are liable to be forfeited under section eleven, he may declare all copies of such newspaper, wherever found to be forfeited, and may, by warrant issued by his authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published or publicly exhibited, or reasonably suspected to be sold, distributed, published or publicly exhibited, or kept for sale, distribution, publication or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper.

Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine, or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration, or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of the Hyderabad Assigned Districts, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition or sale, in the Hyderabad Assigned Districts.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet or other document into the Hyderabad Assigned Districts, or circulates, distributes, publishes, exhibits or sells the same, or keeps the same for circulation, distribution, exhibition or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in the Hyderabad Assigned Districts shall be forfeited.

Whenever it appears to any Magistrate of a District that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no civil or criminal proceeding shall be instituted against any person for anything purporting to be done under this Act, or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

19. * * * * *

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act of omission which constitutes an offence against this Act.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (a), of Act No. IX of 1878 [*or is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (b), or Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.*].

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This day of

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A. B.,

Secretary for Berar to the Resident at Hyderabad.

POLICE.

The 19th June 1878.

No. 134.—In exercise of the power conferred by Section 465 of Act X of 1872 (the Criminal Procedure Code), the Governor General in Council is pleased to empower the following officers in British Burma to order or authorize, within their respective jurisdictions, the institution of prosecutions for offences punishable under Section 294A of the Indian Penal Code:—

Commissioner of Arracan,
Commissioner of Tenasserim,
Deputy Commissioner of Shwegyeen,
Deputy Commissioner of Tounghoo,
Deputy Commissioner of Tavoy,
Deputy Commissioner of Mergui,
Commissioner of Pegu,

Deputy Commissioner of Promé,
Deputy Commissioner of Bassein,
Deputy Commissioner of Thyetmyo,
Deputy Commissioner of Henzada,
and
Deputy Commissioner of Thonkwa.

C. BERNARD,

Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—SURVEYS.

Simla, the 18th June 1878.

No. 257.—Captain A. McCally, Madras Staff Corps, Assistant Superintendent in the Mysore Revenue Survey, is promoted from the 3rd to the 2nd grade, with effect from the 1st May 1878.

FORESTS.

The 21st June 1878.

No. 623F.—The Governor General in Council is pleased to make the following promotions in the Forest Department of British Burma with effect from the 26th April 1878:—

Mr. J. W. Oliver, Assistant Conservator of Forests of the 2nd grade and officiating as an Assistant Conservator of the 1st grade, to officiate as a Deputy Conservator of Forests of the 3rd grade.

Mr. J. Nisbett, Assistant Conservator of Forests of the 2nd grade, to officiate as an Assistant Conservator of Forests of the 1st grade.

GENERAL.

The 4th June 1878.

No. 378.—The Governor General in Council is pleased to invite tenders for the lease of the Great Coco Island in the Bay of Bengal.

2. The lease will be for a period not exceeding 50 years: the exact proportion of gross produce payable as rent and the term, within the above maximum period, during which the rent offered shall be payable, are left to the tenderers.

3. In addition to the rent stipulated as payable, the lessee will be bound to defray the expense of maintaining peace in the island and on its coasts, and of the administration of civil and criminal justice. The amount of such expense cannot at present be stated; but the Government are prepared to fix a maximum of Rs. 20,000 annually, beyond which the lessee would not be charged with any expenditure on these objects. The Government will, from time to time, fix the cost of such establishments, and such cost the lessee will be required to defray quarterly in advance.

4. The Government reserve to themselves the administration of Civil and Criminal Justice, Customs, Excise, and other Departments of Government, and the lessee will be entitled only to the produce of the soil, and to an *exclusive* right of fishery for one mile from high water mark, and to the use for local requirements, and not for sale out of the island, of such timber as it produces, and of stone, lime, sand and other building materials.

5. The rent will be taken in kind and will consist of a fixed proportion not less than 1/4th of the gross produce of the island. In the case of cocoa-nuts, the fixed proportion must be delivered free at Port Blair or any other place in the Andamans that Government may from time to time direct, in the husk, in good condition and of good quality, and must have been gathered in such proportions at the times most suitable for the manufacture of coir and oil, respectively, as the Superintendent of Port Blair may from time to time require. In the case of other produce, delivery of which will be taken in the island, the Government may at any time require the lessee to commute the produce in kind for a money payment calculated at a rate 20 per cent. below the rate then ruling in the Rangoon market for similar produce of similar quality.

6. The number of living cocoa-nut trees on the island when it is transferred to the lessee will be ascertained, and the lessee will be bound under penalty to maintain at least that number of living cocoa-nut trees, at once planting and rearing young trees in place of those that may die, be blown down, or otherwise destroyed from time to time. The lessee is prohibited from cutting down any cocoa-nut trees without the written permission of the officer to whom Government may delegate authority to grant such permission.

7. The Government also reserve the right to appropriate sites on the island for public buildings, including dwelling houses for officials, sanitarium, &c., paying as compensation only the cost of any improvements effected on the site appropriated. Also to appropriate any timber of spontaneous growth, and any stone, lime, and or other raw building materials existing in the island, required for such public buildings, enclosures, &c.

8. The Government also reserve a right to refuse their assent to any transfer of the lease of the island by the lessee for the time being. In the event of such power of refusal being exercised, the lessee will be entitled to claim that Government shall themselves take over the unexpired portion of the lease on a fair estimate of the value of the improvements effected by him or his predecessors.

9. Should the lessee in any way violate the provisions of the lease, or fail to pay the stipulated rent on the dates on which it falls due, or omit to take measures for the settlement and working of the island within a term of 2 years from the date of the lease, the Government will cancel the lease and re-enter on possession of the island, without compensation.

10. The Government do not bind themselves to accept the highest, or any, tender made in reply to this advertisement. Tenders should be addressed to the Local Government or Administration of the Province in which the persons tendering may live or carry on business, and will be forwarded by such Local Government or Administration, after such enquiries into the circumstances of the tenderer and his ability to carry out the terms of his tender as may seem proper, to the Government of India in the Department of Revenue, Agriculture and Commerce. Tenders from persons in the United Kingdom should be forwarded through the Secretary of State.

11. The deed of lease to the tenderer whose offer may be accepted will be prepared at his costs and charges in all things by the Government Solicitor, and upon any questions arising between the tenderer and Government in regard to the form of the lease, the opinion of the Advocate General shall be conclusive and equally binding on both parties.

12. Tenders must be sent in within a period of twelve months from the date of this advertisement.

COMMERCE AND TRADE.

MISCELLANEOUS.

The 13th June 1878.

No. 318.—In view to improving the means of communication with Assam, and assisting in the development of the trade of that Province, the Government of India desire the establishment of a line of fast steamers between Dibrugarh and some point near Dhubri, and hereby invite tenders for such a service on the following conditions:—

Conditions of Service.

2. The steamer shall have the following dimensions, and be of the following character:—

Length over all 150 to 200 feet. Speed through the water, 15 miles an hour. Draft, when loaded, not to exceed 3 feet. Accommodation in addition to that for officers and crew—

1st class passengers ...	4
2nd ditto ...	8
Coolies ...	100
Cargo, in addition to coal for 24 hours, steaming full power ...	10 tons.

Consumption of good English coal, when going full speed, not to exceed 3lb per indicated horse-power per hour.

The vessels shall have one flush deck covered with a wood and canvas roof.

The 1st and 2nd class passenger cabins shall be in a deck-house forward, and the passenger accommodation shall, as much as possible, be forward of the engines.

3. The lower terminus shall be at Dhubri, or such other place as may be rendered desirable by the opening of railway communication, a change in the course of the river, or other circumstances.

4. The upper terminus shall be at Dibrugarh. The intermediate stations shall be those at present touched at by steamers, or such others as commercial necessities, a change in the course of the river, or other circumstances, may, in the opinion of the Government of India, render desirable.

5. The upward journey between Dhubri as the lower terminus and Dibrugarh shall be made in five days, the downward journey in three and a half days; the time-table, subject to alteration by Government as may appear advisable, being as follows:—

UP.		DOWN.	
Day 1st.—Anchor between Goalpara and Beshiaghat.		Day 1st.—Dhunsirimukh.	
„ 2nd.—Gauhati.		„ 2nd.—Rangamati.	
„ 3rd.—Tezpur.		„ 3rd.—Goalpara.	
„ 4th.—Niggri Ting.		„ 4th.—Dhubri (by noon).	
„ 5th.—Dibrugarh.			

Postal Service.

6. At first, the steamer service will only be used by the Postal Department for the carriage of parcel mails (estimated to average in weight three-fourths of a ton) and the servants in charge of them, and for this service proper accommodation will have to be provided. But, in the expectation of more frequent runnings hereafter, any Company tendering shall engage to carry, free of charge, if desired to do so at any time, the entire mail, both letter and parcel, and all servants necessary to its custody and service.

Detentions.

7. The Government of India and the Chief Commissioner of Assam shall, in the case of public necessity, have power to detain a steamer at any place.

8. And the Director-General of Post Offices in India shall have power, in the case of postal necessities, to detain a steamer at any place for a period not to exceed twenty-four hours.

Requisitions.

9. The Government of India, on payment for the same at a rate per ton to be determined, shall, in the case of public necessity, and upon giving seven days' notice, have power to take up the whole or any portion of the fleet of river steamers belonging to the party whose tender may be accepted.

Rates and fares.

10. The maximum fares for passengers shall be the sum of those shown in page 2 of the table published by the Rivers Steam Navigation Company, Limited, on the 1st October, 1874, plus Rs. 4 a day table-money for first-class passengers, and Rs. 2 a day for second-class passengers who desire to be fed on board, for the days occupied in the voyage to the place in question, taking six days for the entire upward and four days for the entire downward journey. Thus, the maximum passenger fare for a single berth in a cabin upwards between Dhubri and Dibrugarh shall be Rs. 83-3, being Rs. 59-3 for the passage, plus six days' table-money at Rs. 4 per day. Similarly, the downwards first-class fare shall be Rs. 55-8, being Rs. 39-8 for the passage, plus four days' table-money at Rs. 4 per day, and so on for other passenger fares. The maximum passenger fares thus fixed shall not be increased without the sanction of the Government of India.

11. Passengers shall be allowed the following baggage free:—

1st class ...	4 maunds.
2nd „ ...	2 „
3rd „ ...	1 maund.

Extra baggage shall be carried at 4th-class goods rate.

12. The maximum goods rates shall be those shown in the table of the Rivers Steam Navigation Company, Limited, on the 1st January 1874.

13. The goods rates shall not be raised beyond the maximum without the sanction of the Government of India.

Government Subsidy.

14. Exclusive of any payment which may be determined upon, as in paragraph 9 above, when any portion of the fleet is taken up by Government, the Government of India will, in consideration of the service performed under the conditions mentioned, pay for a period of five years a sum per trip, a trip being understood to be a journey from Dhubri or other terminus to Dibrugarh and back again.

15. Tenders must state the sum per trip for which the service required will be performed. The service will at first be twice a week. But it is to be understood that, if it shall hereafter be agreed between the Government of India and the party, if any, whose tender is accepted, to run more frequently, the extra service shall be performed on the same terms, and under the same conditions as the bi-weekly service.

16. Tenders must state distinctly the date by which parties tendering are prepared to enter upon the service required.

17. The Government of India require any party tendering to bind himself, under penalties for non-observance, to enter upon the service by a stated date, and to perform the service according to the conditions above specified. As regards unpunctuality, liability to penalty will be considered to commence when twenty-four hours beyond the periods mentioned in the time-table in paragraph 5 have elapsed.

18. Tenders, which will be received up to the 31st October 1878, should be submitted to the Local Government or Administration of the Province in which the tenderers are resident.

19. The Government of India do not bind themselves to accept the lowest or any tender.

COMMERCE AND TRADE. MERCHANT SHIPPING.

The 18th June 1878.

No. 330.—In exercise of the power conferred by Section I of Act XIII of 1878 (An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, &c.), the Governor General in Council is pleased to authorize the Shipping Masters for the time being at the ports of Bombay, Kurrachee and Aden to sue for and recover, in manner in the Merchant Shipping Act, 1854, Section 213, provided any wages or expenses recoverable under the said section of the same Act and under Section 16 of the Merchant Shipping Act Amendment Act, 1855, in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in the Bombay Presidency.

The 21st June 1878.

No. 342.—In exercise of the power conferred by Section I of Act XIII of 1878 (An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, &c.), the Governor General in Council is pleased to authorize the Port Officers for the time being at the ports of Rangoon, Maulmain, Akyab and Bassein to sue for and recover, in manner in the Merchant Shipping Act, 1854, Section 213, provided any wages or expenses recoverable under the said section of the same Act and under Section 16 of the Merchant Shipping Act Amendment Act, 1855, in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British Burma.

A. O. HUME,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Simla, the 21st June 1878.

No. 58M.—The following appointment is made in the Bhopal Battalion, with effect from the 1st May 1878:—

Gyaram Sing to be Jemadar, *vice* Jemadar Bhyro Tribadee, invalided.

JUDICIAL.

The 20th June 1878.

No. 70J.—Under the provisions of Section 3 of Act II of 1869, the Governor General in Council is pleased to appoint Captain E. A. Fraser to be a Justice of the Peace for the whole of British India.

The 21st June 1878.

No. 72J.—In exercise of the power conferred by Section 3 of Act XIV of 1874 (the Scheduled Districts Act), the Officiating Chief Commissioner of Ajmere and Mairwara is pleased, with the previous sanction of the Governor General in Council, to declare that the undermentioned Acts are in force in the Scheduled District of Ajmere and Mairwara:—

No. XXI of 1865 [Parsee Intested Succession Act.]

No. XXIII of 1870 [Coinage.]

No. 73J.—In exercise of the power conferred by Section 5 of Act XIV of 1874 (the Scheduled Districts Act), the Officiating Chief Commissioner of Ajmere and Mairwara is pleased, with the previous sanction of the Governor General in Council, to extend the Acts mentioned in the first column of the Schedule hereto annexed to the Scheduled District of Ajmere and Mairwara:—

Schedule.

Number and year of Act.	Subject.
XII of 1850	Default of public Accountants.
XVIII of 1850	Protection of Judicial officers.
XXXIV of 1850	State Prisoners.
XXXV of 1858	Lunatics.
XXXVI of 1858	Lunatic Asylums.
XXI of 1860	Registration of Societies.
X of 1866	Indian Companies.
XV of 1869	Prisoners' Testimony.

POLITICAL.

The 21st June 1878.

No. 1272P.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Gerard Allebé as Acting Consul for the Netherlands at Aden.

GENERAL.

The 20th June 1878.

No. 1635G.—The services of Surgeon A. Barclay, in medical charge 2nd Regiment, Central India Horse, are replaced at the disposal of the Military Department, with effect from the date on which he makes over charge of his duties.

The 21st June 1878.

No. 1648G.—In Foreign Department Notification No. 1046G., dated 23rd April 1878, for the words "with effect from the date on which Mr. C. Hordern, Deputy Commissioner, 3rd grade, made over charge of his duties" read "with effect from the 16th April 1878."

The following temporary promotions are made in the Berar Commission consequent on Mr. Hordern's retirement:—

Captain F. W. Grant, Assistant Commissioner, 2nd class, to officiate as Assistant Commissioner, 1st class, with effect from the 16th April.

Captain R. S. Thompson, Assistant Commissioner, 3rd class, to officiate as Assistant Commissioner, 2nd class, with effect from the 1st April.

A. C. LYALL,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Simla, the 21st June 1878.

No. 1167.—Privilege leave of absence, beginning on the 1st July 1878, is granted to Mr. L. C. Probyn, Bengal Civil Service, Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Madras.

Mr. W. Donald is appointed to officiate as Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Madras, and Mr. W. H. Dobbie is appointed to officiate as Deputy Accountant General, Madras, during Mr. Probyn's absence, or until further orders.

PENSIONS, GRATUITIES, &c.

The 21st June 1878.

No. 1117.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Section 28, Rule 2 (page 17).

Insert after "Financial Department," "or, if such contributions are a provincial asset, then of the Local Government."

CIVIL LEAVE CODE.

SUPPLEMENT F.

Section 17, Rule 1 (page 216).

Insert the following as Clause (CI) of this Rule:—
(CI). An officer employed in British Burmah is not required to appear in person before the Surgeon-General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 21st June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 548.—COLONEL'S ALLOWANCE.—

The undermentioned officers of the Bengal Staff Corps, having completed twelve years' service in the rank of Lieutenant-Colonel, are admitted to the Colonel's allowance, with effect from the date specified, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 5:—

Lieutenant-Colonel (Brevet Colonel) Edward Moody Ryan.
Lieutenant-Colonel (Brevet Colonel) John Allen Wright. } 12th June 1878.

No. 549.—STAFF CORPS.—

The undermentioned 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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major Walter Musgrave, —11th June 1878.
Major Henry Robert Brown Worsley } 13th June 1878.
Major Edward Richard Cumberland }
Wilcox.

No. 550.—The undermentioned officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Montagu Clementi, —11th June 1878.
Captain Edward Robert Conolly } 12th June 1878.
Captain Clarence Henry Palmer }

No. 551.—BREVET.—

The undermentioned officers of the Staff Corps, having completed five years' service as substantive Lieutenant-Colonel, are promoted to the rank of Colonel by Brevet, from the dates specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant-Colonel Richard Sanderson
Simonds, Bengal Staff Corps.
Lieutenant-Colonel Thomas Edward Webster, Bengal Staff Corps.
Lieutenant-Colonel William Scott Drever, Madras Staff Corps.
Lieutenant-Colonel John Moore Graham, Bengal Staff Corps.
Lieutenant-Colonel John Brenton Cox, Bengal Staff Corps.
Lieutenant-Colonel Alfred George Plomer, Bombay Staff Corps.
Lieutenant-Colonel Rowland Robert Wallace, Bombay Staff Corps.
Lieutenant-Colonel James Clements, Bombay Staff Corps.
Lieutenant-Colonel Ernest Augustus Green, Bombay Staff Corps.
Lieutenant-Colonel Octavius Ludlow Smith, Bengal Staff Corps.
Lieutenant-Colonel John Durham Hall, Bombay Staff Corps.
Lieutenant-Colonel Thomas Waddington, Bombay Staff Corps. } 11th June 1878.
} 12th June 1878.

No. 552.—ADJUTANT GENERAL'S DEPARTMENT—

Captain A. Featherstonhaugh, R.E., appointed by Her Majesty's Government to the Bengal presidency, having reported his arrival at Bombay, on the 4th June 1878, is attached to the Department of the Adjutant General in India, for special duty, with the rank and pay of an Assistant-Adjutant General of the Army, *vice* Major G. M. Collings, R.E., who has reverted to Imperial duty.

No. 553.—ORDNANCE DEPARTMENT—

Rank and Names.	To what rank promoted.	From what date.	In whose room.
<i>Permanent.</i>			
Magazine Sergeant (Officiating Sub-Conductor) James Williams.	Sub-Conductor, on probation.	8th May 1878.	Sub-Conductor Utting, deceased.
<i>Temporary.</i>			
Magazine Sergeant Thomas Hindle.	Officiating Sub-Conductor.	8th May 1878.	Officiating Sub-Conductor Williams, promoted.

No. 554.—COMMISSARIAT DEPARTMENT—*Temporary.*

Major C. Case, Sub-Assistant Commissary General, 1st class, to officiate as Deputy Assistant Commissary General, 2nd class.
Lieutenant G. Wingate, Sub-Assistant Commissary General, 3rd class, and Officiating Sub-Assistant Commissary General, 2nd class, to officiate as Sub-Assistant Commissary General, 1st class.

From the 24th April 1878, *vice* Major N. F. Parker, Officiating Deputy Assistant Commissary General, 2nd class, on special service.

No. 555.—

Rank and Names.	To what rank promoted.	From what date.	In succession to
<i>Temporary.</i>			
Sergeant Henry Stenson.	Officiating Sub-Conductor.	2nd March 1878.	Sub-Conductor H. Martin, on furlough.
Conductor Thomas Gull.	Officiating Deputy Assistant Commissary.		
Sub-Conductor Alfred Broom Cross.	Officiating Conductor.	21st March 1878.	Deputy Assistant Commissary and Honorary Lieutenants C. Owens, on furlough.
Sergeant John Winn.	Officiating Sub-Conductor.		

No. 556.—PUNJAB FRONTIER FORCE—

5th Goorkha Regiment (The Hazara Goorkha Battalion).

Surgeon-Major G. Farrell, Medical Officer, 2nd Punjab Cavalry, to be Medical Officer, *vice* Surgeon-Major J. R. Johnson, deceased.

2nd Punjab Cavalry.

Surgeon-Major G. C. Ross, Medical Officer, 4th Punjab Cavalry, to be Medical Officer, *vice* Surgeon-Major Farrell; but to continue to officiate as Civil Surgeon, Karnal.

Surgeon C. J. McCartie, M.D., attached to the 2nd Punjab Infantry, to officiate as Medical Officer during the absence of Surgeon-Major Ross.

4th Punjab Cavalry.

Surgeon A. McGregor, Officiating Medical Officer, is confirmed in that appointment, *vice* Surgeon-Major Ross.

No. 557.—NATIVE ARMY—

17th (The Loyal Poorbeah) Regiment of Native Infantry.

Jemadar Audhan Sing to be Subadar, *vice* Phulloo Doobey, invalided; Havildar Sewnarain Misser to be Jemadar, *vice* Audhan Sing, promoted,—1st May 1878.

No. 558.—VOLUNTEER CORPS—

1st Punjab Volunteer Rifle Corps.

Mr. Thomas William Rawlins, c.s., to be Major, *vice* A. M. Saunders, resigned.

East Indian Railway Volunteer Rifle Corps.

Sub-Lieutenant Edwin Hart to be Lieutenant. Dated 25th January 1876.

Sub-Lieutenant Charles William Clarke to be Lieutenant. Dated 15th June 1877.

No. 559.—WARRANT OFFICERS—

Honorary Lieutenant and Deputy Assistant Commissary Archibald Litster to be Assistant Commissary, *vice* Assistant Commissary R. Busher, pensioned.

Conductor William Willson to be Deputy Assistant Commissary, *vice* Deputy Assistant Commissary Litster, promoted.

Sub-Conductor James Moorhead to be Conductor, *vice* Conductor Willson, promoted.

Sergeant Charles George Bradbury to be Sub-Conductor, *vice* Sub-Conductor Moorhead promoted.

The above promotions will have effect from the 24th May 1878.

BARRACK AND HOSPITAL SUPPLIES.

No. 560.—The following corrections are made in G. G. O. No. 681 of 1877:—

TABLE NO. 148 (COMMISSARIAT).**CANTONMENT EQUIPMENT.****SECTION I.—MISCELLANEOUS ARTICLES.**

Page 27.

Expunge the item "Basin, metal, wash-hand, large."

For the item "Basin, small, crockery," substitute *Basin, crockery, pint size.*

For the item "Burners for kerosine lamps," substitute *Burners, duplex, for kerosine lamps.*

For the item "Crutches, pairs," substitute *Crutches, French pattern, pairs.*

Expunge the item "Cup, medicine, crockery."

For the item "Lamp, reading, kerosine, English, with globe and chimney complete, to burn under punkah," substitute *lamp, reading, kerosine, duplex, English; with globe, chimney and punkah-protector complete.*

Page 28.

For the item "Pail," substitute *Pail (Union Jack).*

For the item "Spoon, medicine, wedgewood-ware," substitute *Spoon, medicine, wedgewood-ware, graduated inside for tea, dessert and table spoons.*

SECTION III.—COOKING UTENSILS.

Page 28.

For the item "Gridiron," substitute *Gridiron, English.*

For the item "Pan, frying," substitute *Pan, frying, English.*

For the item "Shape, pudding, round, of coarse delf," substitute *Shape, pudding, oblong, metal; with tin tray for putting over the dish.*

MARCHING EQUIPMENT.**SECTION II.—COOKING UTENSILS.**

Page 31.

For the item "Shape, pudding, copper," substitute *Shape, pudding, oblong, metal; with tin tray for putting over the dish.*

NOTE.—The new articles will not be introduced until the existing stock is used up.

FURLOUGH AND LEAVE.

No. 561.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave:—

Surgeon-Major Edward Alfred Birch,—for eighteen months; one year and one hundred and sixteen days on private affairs, under Rules IX and XV, and the remaining period on medical certificate under Rule XIV, Clause 2, of the Regulations of 1868.

Captain William Brydon, Bengal Staff Corps, Wing Officer, 42nd (Assam) Regiment of Native (Light) Infantry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Captain David Clapham Andrew, Bengal Staff Corps, Deputy Superintendent, 3rd grade, Survey Department,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

No. 562.—The following extract from List No. 21, dated the 23rd May 1878, received from the India Office, is published for general information:—

Permitted to return to duty.

Surgeon-Major C. E. W. Bensley, M.D.

Granted extension of leave.

Major H. G. Waterfield, Staff Corps,—6 months, medical certificate.

No. 563.—REPORTS OF DEPARTURE—

Surgeon-Major T. S. Vcale, M.D., G. G. O. No. 338 of 1878,—*Olympia*, 30th March 1878, from Bombay.

Surgeon-Major W. W. Galloway, M.B., G. G. O. No. 501 of 1873,—*Queen Anne*, 3rd June 1878, from Calcutta.

Major C. J. Farquharson, Bengal Staff Corps, G. G. O. No. 513 of 1878,—*Queen Anne*, 3rd June 1878, from Calcutta.

MEDICAL DEPARTMENT.

No. 564.—The following addition is made to G. G. O. No. 1067, dated the 13th October 1876:—

In clause III of paragraph 3, opposite "Indents Native troops, annual," add *The indents for the troops and Civil Institutions at Quetta, 1st November.*

This cancels G. G. O. No. 517 of 1878.

PENSIONS.

No. 565.—Subadar Daniel Bray, 40th Regiment of Native Infantry, is granted a pension of Rs. 30 per mensem, from the date of his discharge, payable in the North-Western Provinces circle.

No. 566.—The undermentioned heirs are admitted to the Native Family Pension Establishment:—

Name.	Rank, name and corps of deceased.	Date of admission.	Amount of pension.	Circle of payment.
Jowahir Singh (father.)	Fateh Singh, Sepoy, 1st Regiment, Sikh Infantry.	11th Nov. 1877.	Rs. 2-12-0 per mensem, for life.	Punjab.
Yar Gul Khan (father.)	Summud Khan, Havildar, 3rd Sikh Infantry.	17th Jan. 1878.	Rs. 4-8-0 per mensem, for life.	"

No. 567.—The Order of Merit pay (Rs. 3-5-4 per mensem) of the late Rissaidar Jaffer Alli Beg, 1st Cavalry, Hyderabad Contingent, will be paid to his widow, Hydree Begum, for a period of three years, with effect from the 4th October 1877, payable with the regiment.

No. 568.—The undermentioned men are transferred to the Pension Establishment:—

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		<i>I. Battery, C. Brigade, Royal Horse Artillery.</i>		Rs.	
	Syco ...	Buggoo (2) ...	Syco ...	3	N. W. P.
	" ...	Bussowan (1) ...	" ...	3	"
	Bullock-driver.	Chupaie ...	Bullock-driver.	3	"
	Grass-cutter.	Mohun ...	Grass-cutter.	3	Punjab.
	" ...	Puran (2) ...	" ...	3	N. W. P.
		<i>13th Battery, 9th Brigade, Royal Artillery.</i>			
	Sirdar driver.	Nunkoo ...	Sirdar driver	4	N. W. P.
	" ...	Hussan Khan ...	" ...	4	"
	" ...	Jewan ...	" ...	4	"
	Bullock-driver.	Bussant Ram ...	Bullock-driver.	4	"
	" ...	Leclah ...	" ...	4	"
	" ...	Dursun (1) ...	" ...	4	"
	" ...	Rickie ...	" ...	4	"
	" ...	Madhoo ...	" ...	4	"
	" ...	Dabie Deen ...	" ...	4	"
	" ...	Kalladcen ...	" ...	4	"

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		13th Battery, 9th Brigade, Royal Artillery,—contd.		Rs.				11th (Prince of Wales' Own) Bengal Lancers,—contd.		Rs.	
	Bullock-driver.	Thakoor ...	Bullock-driver.	4	N. W. P.		Sowar ...	Syud Aly ...	Sowar ...	4	Punjab.
	"	Bisram ...	"	4	"		"	Khooshal Sing	"	4	"
	"	Sooklall ...	"	4	"		"	Ummer Sing...	"	4	"
	"	Gooljar, 1st ...	"	4	"		"	Bhoop Sing ...	"	4	"
	"	Urjoon ...	"	4	"		"	Heera Sing ...	"	4	"
	"	Pursun ...	"	4	"		"	Poordil Khan	"	4	"
	"	Bodai ...	"	4	"						
	"	Dabic, 1st ...	"	4	"						
	"	Punchum, 2nd	"	4	"						
		6th Bengal Cavalry.						14th Bengal Lancers.			
	Ressaldar-Major (Sirdar Bahadoor.)	Gunga Sing*	Ressaldar-Major.	50	N. W. P.		Jemadar	Kulloo Sing ...	Jemadar	15	N. W. P.
							"	Ranbuccus ...	"	15	"
							Kote Duffadar.	Gungapersad	Kote Duffadar.	7	"
							Duffadar	Teekum Sing	Duffadar	7	"
								19th Bengal Lancers.			
	Ressaldar (Sirdar Bahadoor.)	Moortuz Khan	Ressaldar	50	"		Ressaldar-Major.	Ummur Singh	Ressaldar-Major.	80	Punjab.
	Duffadar	Gholam Mohey-odeen Khan.	Duffadar	12	"		Duffadar	Kan Singh ...	Duffadar	7	"
	"	Nandan Sing	"	7	"		Sowar ...	Sheikh Kurceem Bux.	Sowar ...	4	"
	Sowar ...	Shewrutun Sing	Sowar ...	7	"		"	Pera Singh ...	"	4	"
	"	Ali Sher Khan	"	7	"		"	Golab Rai ...	"	4	"
	"	Khurruk Sing	"	4	Punjab.						
	"	Oomur Khan	"	4	N. W. P.						
	"	Ajoodha Sing	"	4	"						
	"	Feetum Sing	"	4	"						
	"	Lukhmeer Khan	"	4	"		Subadar	Ranbuccus Sing	Subadar	50	Presidency.
	"	Tulloo Sing ...	"	4	"		Havildar	Shaik Karceem Bux.	Havildar	12	N. W. P.
	"	Jussoo Sing ...	"	4	"		"	Shaik Peer Golam.	"	7	"
	"	Ahmud Beg ...	"	4	"		"	Madho Sing ...	"	7	"
	"	Hunwant Sing	"	4	"		"	Shaik Khoosial	Naick ...	7	Presidency.
	"	Show Bux Sing	"	4	"		"	Bhugwandeen Tibady.	"	7	N. W. P.
		11th (Prince of Wales' Own) Bengal Lancers.					"	Byjnath Sing	"	7	"
	Duffadar	Jowalla Sing	Duffadar	7	Punjab.		"	Hurpal Sing...	"	7	"
	"	Hukoomut Roy	"	7	"		Naick ...	Allee Bux Khan	"	7	"
	"	Roddeo ...	"	7	"		"	Rujwant Sing	"	7	Presidency.
	Sowar ...	Nehal Sing ...	Sowar ...	4	"		"	Mahabul Sing	"	7	"
	"	Khurruk Sing	"	4	"		Sepoy ...	Goburdhun Opadha.	Sepoy ...	4	N. W. P.
	"	Mahomed Hossein.	"	4	"		Lascar...	Kunno ...	Lascar...	3	"

* Is allowed in addition the Brevet pay of his rank, viz., Rs. 50 per mensem.

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		7th Regiment of Native Infantry.		Rs.				14th (The Ferozepore) Regiment of Native Infantry.		Rs.	
	Havildar	Chuckowrie Sing.	Havildar	7	Presidency.		Subadar	Mamoo ...	Jemadar	25	Punjab.
	"	Oudebeeharee Sing.	"	7	"		Jemadar	Beer Sing ...	"	15	"
	"	Hurree Sing ...	"	7	"		Havildar	Runn Sing ...	Havildar	7	"
	"	Bhoolun Lall	"	7	N. W. P.		"	Nehal Singh ...	"	7	"
	Naick ...	Gowree ...	Naick ...	7	"		"	Maun Singh...	"	7	"
	Sepoy ...	Ram phull Patuck.	Sepoy ...	4	"		"	Heerah Singh	"	7	"
	"	Gobind ...	"	4	"		"	Ruttun Singh	"	7	"
	"	Shaik Ramzan	"	4	Presidency.		"	Beer Singh ...	"	7	"
	"	Emam Khan...	"	4	N. W. P.		Naick ...	Sobah Singh...	Naick ...	7	"
	"	Oojagheer Sing	"	4	"		"	Roorth Singh...	"	7	"
	"	Shaik Ramzan Ally.	"	4	"		"	Prem Singh ...	"	7	"
							"	Beer Singh ...	"	7	"
							"	Bhugwan Singh	"	7	"
							Sepoy ...	Beer Singh ...	Sepoy ...	4	"
							"	Runjeet Singh	"	4	"
							"	Kamala ...	"	4	"
							"	Ruttun Singh	"	4	"
	Subadar-Major (Sirdar Bahadoor.)	Moonalall Tewaree.*	Subadar-Major.	50	N. W. P.		Lascar ...	Nehal Singh ...	Lascar...	3	"
	Subadar	Bulwunt Singh	Subadar	50	"						
	Havildar	Gyadeen Doobey	Havildar	12	"						
	"	Gungadeen Tewaree.	"	12	"		Lascar ...	Punnah ...	Lascar ...	3	Punjab.
	"	Guneshee Lall, Jat.	"	7	"						
	"	Gossan Singh	"	7	Punjab.						
	Naick ...	Bucktowur Gwala.	Naick ...	7	N. W. P.		Jemadar	Sifat Khan ...	Jemadar	15	Punjab.
	"	Doorgadeen Ditchit.	"	7	"		Kote Duffadar.	Esar Singh ...	Kote Duffadar.	7	"
	Sepoy ...	Sewohit Gwala, 1st.	Sepoy ...	4	"		"	Hursa Singh...	"	7	"
	"	Ramaoophull Misser.	"	4	"		Duffadar	Milkha Singh	Duffadar	7	"
	"	Gujraj Singh	"	4	Presidency.		"	Shew Das ...	"	7	"
	"	Umritlall Tewaree.	"	4	N. W. P.		"	Karim ...	"	7	"
	"	Sewohit Gwala, 2nd.	"	4	Presidency.		"	Nihal Chand	"	7	"
	"	Juddoonath Singh.	"	4	N. W. P.		Sowar ...	Kishon Dial ...	Sowar ...	4	"
	Lascar...	Rajjayee ...	Lascar...	3	"		"	Jowala Saha...	"	4	"
							"	Deep Singh ...	"	4	"
							"	Agya Ram ...	"	4	"
							"	Jowala Singh	"	4	"
							"	Sharfu ...	"	4	"

* Is allowed in addition the Brevet pay of his rank, viz., Rs. 50 per mensem.

Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.	Serial No.	Rank.	Name.	In what rank pensioned.	Amount of pension.	Circle of payment.
		(Queen's Own) Corps of Guides—contd.		Rs.				INFANTRY.—contd.		Rs.	
		CAVALRY.—contd.									
	Sowar ...	Karm Chand	Sowar ...	4	Punjab.		Sepoy ...	Mohan Bir	Sepoy ...	4	N. W. P.
	" ...	Gouhur	" ...	4	"		" ...	Bal Bhadr (II)	" ...	4	"
	" ...	Surjan Singh	" ...	4	"		" ...	Said Gul	" ...	4	"
	" ...	Budh Singh	" ...	4	"		" ...	Mir Alam	" ...	4	"
	" ...	Suleiman Shah	" ...	4	"			1st Sikh Infantry.			
		INFANTRY.					Havildar	Jehangir Khan	Havildar	7	Punjab.
	Subadar	Nihal Singh	Subadar	30	Punjab.			1st Punjab Infantry.			
	Jemadar	Mir Ahmad	Jemadar	15	"		Naick ...	Man Sing	Naick ...	7	Punjab.
	" ...	Feroz	" ...	15	"		" ...	Bholla Sing	" ...	7	"
	" ...	Ahmad	" ...	15	"		" ...	Khoosial Sing	" ...	7	"
	Havildar	Bahadar	Havildar	7	Presidency.		Sepoy ...	Gussawun	Sepoy ...	4	"
	" ...	Gholam	" ...	7	Punjab.		" ...	Rahim	" ...	4	"
	" ...	Mon Seru	" ...	7	N. W. P.						
	" ...	Nourang	Naick ...	7	Punjab.						
	Naick ...	Lehna Singh	" ...	7	"						
	" ...	Gulai	" ...	7	"						
	" ...	Hiyat Bakhsh	" ...	7	"						
	Sepoy ...	Abdul Rahman	Sepoy ...	4	"						
	" ...	Inam Din	" ...	4	"						
	" ...	Badr Din	" ...	4	"						
	" ...	Gurmukh Singh	" ...	4	"						
	" ...	Sahib Singh	" ...	4	"						
	" ...	Karn Singh	" ...	4	N. W. P.						
	" ...	Bagu	" ...	4	Punjab.						
	" ...	Bal Bhadr (I)	" ...	4	N. W. P.						

TRANSFER OF OFFICERS.

No. 569.—The services of Lieutenant H. D. P. Okeden, 2nd Battalion, 60th Foot, are placed at the disposal of the Hon'ble the Lieutenant-Governor of the North-Western Provinces and Oudh, for appointment to His Honor's Personal Staff.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 21st June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 33.—Mr. J. M. Fergusson to be 3rd Superintending Engineer, Kidderpore Dockyard, with effect from date of joining.

Mr. Norman Duncan to be a 3rd class Engineer in Her Majesty's Indian Marine, on probation, and posted to the I. G. S. Irrawaddy, vice Mr. F. W. Arnfield, resigned.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 14th June 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department from 1st to 14th June 1878:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
Bengal Staff Corps	Captain J. Abercrombie	20th May 1878	Dalhousie.		
2-8th Foot	Lieutenant H. Sinton	23rd " "	Rawal Pindi.		
6th Dragoon Guards	Riding Master S. Walters	1st June "	Umballa.		
62nd Foot	Lieutenant G. G. Brittan	7th " "	Morar.		
Sub. Medical Dept.	Apothecary E. G. Collins	8th " "	Agra.		

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 17th June 1878.

No. 261.—Colonel J. G. Medley, R.E., Consulting Engineer to the Government of India for Guaranteed Railways, Lahore, is granted 3 months' privilege leave from the 15th July 1878, or from such subsequent date as he may avail himself of the leave.

The 18th June 1878.

No. 262.—The following transfers are ordered in the Superior Accounts Establishment of the Public Works Department:—

Mr. H. Rainier, Assistant Examiner, 1st grade, (temporary rank), from the Office of the Auditor, Oudh and Rohilkund Railway, to that of the Examiner of Guaranteed Railway Accounts, Madras.

Mr. R. N. Burn, Deputy Examiner, from the Office of the Examiner, Guaranteed Railway Accounts, Madras, to that of the Auditor, Oudh and Rohilkund Railway, vice Mr. Rainier.

Mr. W. E. Palmer, temporary Assistant Examiner, 8rd grade, from the North-Western Provinces and Oudh, to the Indus Valley

State Railway, but to join the Auditor's Office, Oudh and Rohilkund Railway, temporarily until relieved by Mr. Burn.

The 18th June 1878.

No. 264.—Mr. (late Sergeant) W. Robertson, Overseer, 1st grade, British Burmah, having obtained his discharge from the army on 6th May 1878, is reappointed to the Public Works Department as a civilian in the same grade, with effect from that date.

The 20th June 1878.

No. 265.—Trilok Nath Mukhopadhyia, Engineer Apprentice, Punjab, is promoted to the rank of Assistant Engineer, 3rd grade, with effect from 12th June 1878.

The 21st June 1878.

No. 266.—Major J. P. Steel, R.E., Executive Engineer, 1st grade (temporary rank), on special duty with the Government of India, Public Works Department, is granted privilege leave for 3 months, with effect from 1st July 1878.

No. 267.—Colonel J. Dawson, s.c., Executive Engineer, 1st grade, Military Works Branch, is appointed to officiate as Superintending Engineer, Oudh Command, during the absence on privilege leave of Colonel Hume, or until further orders.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 26.} SIMLA, SATURDAY, JUNE 29, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—(Nothing for Publication.)

PART V.—Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—
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SUPPLEMENT No. 26.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

CORRIGENDUM.

In volume III of *General Acts of the Governor General of India in Council*, page 1824, line 10, for "623," read "263."

D. FITZPATRICK,
Secy. to the Govt. of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Simla, the 27th June 1878.

No. 1169.—The Governor General in Council is pleased to direct, under Section 2 of "The Indian Arms Act, 1878," that the said Act shall come into force on the 1st October 1878.

ESTABLISHMENTS.

The 25th June 1878.

No. 691.—*Appointment.*—Syed Shumshoodeen Alli, Khan Bahadoor, Mamlutdar of Kurgaon, in the Sattara District in the Bombay Presidency, to officiate as Assistant District Superintendent of Police in the Hyderabad Assigned Districts, during the absence on furlough of Mr. E. Moffat, District Superintendent of Police, or until further orders.

SANITARY.

The 24th June 1878.

No. 173.—The services of Surgeon-Major S. C. Townsend are placed at the disposal of the Famine Commission.

ECCLESIASTICAL.

The 28th June 1878.

No. 242.—The Reverend S. H. Beamish and the Reverend F. F. Mazuchelli, Senior Chaplains

on the Bengal Establishment, have been permitted by Her Majesty's Secretary of State to retire from the service, the former from the 23rd February last, and the latter from the 28th instant.

PATENTS.

The 27th June 1878.

No. 38.—Specifications of the undermentioned 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. 91 of 1877.—Mr. G. K. Winter, F.R.A.S., Telegraph Engineer, Madras Railway, Arcotum, in the Presidency of Madras, for improvements in block telegraph instruments.

No. 94 of 1877.—Mr. R. W. H. P. Higgs, of No. 12, Queen Anne's Gate, Westminster, in the County of Middlesex, England, electrician, for improvements in electric telegraphs.

No. 16 of 1878.—Mr. C. R. Cowie, Rangoon, British Burma, for improvements in the construction of steam boilers, and of furnaces in connection therewith, for the more profitable combustion of refuse combustible matters as fuel.

No. 31 of 1878.—Mr. J. C. Allen, of Cachar, India, tea planter, for improvements in drying tea and in apparatus employed therein.

No. 32 of 1878.—Mr. J. F. Baness, of the Indian Survey Department, residing at No. 37, Park Street, Calcutta, for a new khush khush or grass tattie and chique, with feed arrangements, for cooling houses, rooms, railway carriages, &c.

No. 39 of 1878.—Mr. F. W. Birch, of Mayfield, Mussoorie, for the cure of hydrophobia.

No. 42 of 1878.—Mr. J. Wright, of Tipton, in the County of Stafford and Kingdom of England, for improvements applicable to steam engines for heating and purifying water, and heating and cooling air or other fluids, and for condensing exhaust steam.

GENERAL.

The 4th June 1878.

No. 378.—The Governor General in Council is pleased to invite tenders for the lease of the Great Coco Island in the Bay of Bengal.

2. The lease will be for a period not exceeding 50 years: the exact proportion of gross produce payable as rent and the term, within the above maximum period, during which the rent offered shall be payable, are left to the tenderers.

3. In addition to the rent stipulated as payable, the lessee will be bound to defray the expense of maintaining peace in the island and on its coasts, and of the administration of civil and criminal justice. The amount of such expense cannot at present be stated; but the Government are prepared to fix a maximum of Rs. 20,000 annually, beyond which the lessee would not be charged with any expenditure on these objects. The Government will, from time to time, fix the cost of such establishments, and such cost the lessee will be required to defray quarterly in advance.

No. 44 of 1878.—Messrs. N. Yagu and L. Survillo, both of Moscow, Russia, for improvements in the method of measuring heights by means of a new apparatus.

No. 45 of 1878.—Mr. J. Hinks, of Birmingham, in the County of Warwick and Kingdom of England, manufacturer, for improvements in lamps.

C. BERNARD,
Offg. Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE AND COMMERCE.

NOTIFICATIONS.—EMIGRATION.

Simla, the 28th June 1878.

No. 95.—Under the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the Governor General in Council is pleased to direct the substitution of the following for Rules 1 and 7 of Schedule B of the rules relating to emigration from the port of Calcutta, which were published in the *Gazette of India* of the 22nd February 1873:—

RULE 1.—*Ventilation of the between-decks:—*

Besides hatches there must be provided airshafts, cowl-headed funnels or tubes, and one of Thiers' automatic ventilators with 10-inch cylinder, and such other additional means for affording light and ventilation to the space intended for the accommodation of the emigrants as the Protector and Medical Inspector of Emigrants may consider necessary. If there are any stern ports or side scuttles provided between-decks, they must be glazed, well-fitted, about 14 inches apart, and as close to the upper-deck as possible.

RULE 7.—*Ventilation of the hold:—*

Except in vessels fitted with ventilating masts, in which case a proportionate reduction may be allowed, there should be 5 steam pipes solidly and strongly put together, of stout metal or wood and air-tight, each at least 9 inches in diameter, fitted with cowl-heads, and leading from the hold to the open air on the upper-deck. There must also be a Thiers' automatic ventilator with 10-inch cylinder for the ventilation of the hold, and the automatic ventilator as well as the ventilating masts and steam pipes must be conveniently placed and so arranged as to carry off the steam from the cargo quite clear of the between-decks.

4. The Government reserve to themselves the administration of Civil and Criminal Justice, Customs, Excise, and other Departments of Government, and the lessee will be entitled only to the produce of the soil, and to an *exclusive* right of fishery for one mile from high water mark, and to the use for local requirements, and not for sale out of the island, of such timber as it produces, and of stone, lime, sand and other building materials.

5. The rent will be taken in kind and will consist of a fixed proportion not less than $\frac{1}{4}$ th of the gross produce of the island. In the case of cocoa-nuts, the fixed proportion must be delivered free at Port Blair or any other place in the Andamans that Government may from time to time direct, in the husk, in good condition and of good quality, and must have been gathered in such proportions at the times most suitable for the manufacture of coir and oil, respectively, as the Superintendent of Port Blair may from time to time require. In the case of other produce, delivery of which will be taken in the island, the Government may at any time require the lessee to commute the produce in kind for a money payment calculated at a rate 20 per cent. below the rate then ruling in the Rangoon market for similar produce of similar quality.

6. The number of living cocoa-nut trees on the island when it is transferred to the lessee will be ascertained, and the lessee will be bound under penalty to maintain at least that number of living cocoa-nut trees, at once planting and rearing young trees in place of those that may die, be blown down, or otherwise destroyed from time to time. The lessee is prohibited from cutting down any cocoa-nut trees without the written permission of the officer to whom Government may delegate authority to grant such permission.

7. The Government also reserve the right to appropriate sites on the island for public buildings, including dwelling houses for officials, sanitarium, &c., paying as compensation only the cost of any improvements effected on the site appropriated. Also to appropriate any timber of spontaneous growth, and any stone, lime, sand or other raw building materials existing in the island, required for such public buildings, enclosures, &c.

8. The Government also reserve a right to refuse their assent to any transfer of the lease of the island by the lessee for the time being. In the event of such power of refusal being exercised, the lessee will be entitled to claim that Government shall themselves take over the unexpired portion of the lease on a fair estimate of the value of the improvements effected by him or his predecessors.

9. Should the lessee in any way violate the provisions of the lease, or fail to pay the stipulated rent on the dates on which it falls due, or omit to take measures for the settlement and working of the island within a term of 2 years from the date of the lease, the Government will cancel the lease and re-enter on possession of the island, without compensation.

10. The Government do not bind themselves to accept the highest, or any, tender made in reply to this advertisement. Tenders should be addressed to the Local Government or Administration of the Province in which the persons tendering may live or carry on business, and will be forwarded by such Local Government or Administration, after such enquiries into the circumstances of the tenderer and his ability to carry out the terms of his tender as may seem proper, to the Government of India in the Department of Revenue, Agriculture and Commerce. Tenders from persons in the United Kingdom should be forwarded through the Secretary of State.

11. The deed of lease to the tenderer whose offer may be accepted will be prepared at his costs and charges in all things by the Government Solicitor, and upon any questions arising between the tenderer and Government in regard to the form of the lease, the opinion of the Advocate General shall be conclusive and equally binding on both parties.

12. Tenders must be sent in within a period of twelve months from the date of this advertisement.

COMMERCE AND TRADE.

MISCELLANEOUS.

The 13th June 1878.

No. 318.—In view to improving the means of communication with Assam, and assisting in the development of the trade of that Province, the Government of India desire the establishment of a line of fast steamers between Dibrugarh and some point near Dhubri, and hereby invite tenders for such a service on the following conditions:—

Conditions of Service.

2. The steamers shall have the following dimensions, and be of the following character:—
Length over all 150 to 200 feet. Speed through the water, 15 miles an hour. Draft, when loaded, not to exceed 3 feet. Accommodation in addition to that for officers and crew—

1st class passengers	...	...	4
2nd ditto	...	...	8
Coolies	...	...	100
Cargo, in addition to coal for 24 hours, steaming full power	...	...	10 tons.

Consumption of good English coal, when going full speed, not to exceed 3lb per indicated horsepower per hour.

The vessels shall have one flush deck covered with a wood and canvas roof.

The 1st and 2nd class passenger cabins shall be in a deck-house forward, and the passenger accommodation shall, as much as possible, be forward of the engines.

3. The lower terminus shall be at Dhubri, or such other place as may be rendered desirable by the opening of railway communication, a change in the course of the river, or other circumstances.

4. The upper terminus shall be at Dibrugarh. The intermediate stations shall be those at present touched at by steamers, or such others as commercial necessities, a change in the course of the river, or other circumstances, may, in the opinion of the Government of India, render desirable.

5. The upward journey between Dhubri as the lower terminus and Dibrugarh shall be made in five days, the downward journey in three and a half days; the time-table, subject to alteration by Government as may appear advisable, being as follows:—

UP.	DOWN.
Day 1st.—Anchor between Goalpara and Beshiaghat.	Day 1st.—Dhunsirimukh.
„ 2nd.—Gaubati.	„ 2nd.—Rangamati.
„ 3rd.—Tezpur.	„ 3rd.—Goalpara.
„ 4th.—Niggri Ting.	„ 4th.—Dhubri (by noon).
„ 5th.—Dibrugarh.	

Postal Service.

6. At first, the steamer service will only be used by the Postal Department for the carriage of parcel mails (estimated to average in weight three-fourths of a ton) and the servants in charge of them, and for this service proper accommodation will have to be provided. But, in the expectation of more frequent runnings hereafter, any Company tendering shall engage to carry, free of charge, if desired to do so at any time, the entire mail, both letter and parcel, and all servants necessary to its custody and service.

Detentions.

7. The Government of India and the Chief Commissioner of Assam shall, in the case of public necessity, have power to detain a steamer at any place.

8. And the Director-General of Post Offices in India shall have power, in the case of postal necessities, to detain a steamer at any place for a period not to exceed twenty-four hours.

Requisitions.

9. The Government of India, on payment for the same at a rate per ton to be determined, shall, in the case of public necessity, and upon giving seven days' notice, have power to take up the whole or any portion of the fleet of river steamers belonging to the party whose tender may be accepted.

Rates and fares.

10. The maximum fares for passengers shall be the sum of those shown in page 2 of the table published by the Rivers Steam Navigation Company, Limited, on the 1st October, 1874, plus Rs. 4 a day table-money for first-class passengers, and Rs. 2 a day for second-class passengers who desire to be fed on board, for the days occupied in the voyage to the place in question, taking six days for the entire upward and four days for the entire downward journey. Thus, the maximum passenger fare for a single berth in a cabin upwards between Dhubri and Dibrugarh shall be Rs. 83-3, being Rs. 59-3 for the passage, plus six days' table-money at Rs. 4 per day. Similarly, the downwards first-class fare shall be Rs. 55-8, being Rs. 39-8 for the passage, plus four days' table-money at Rs. 4 per day, and so on for other passenger fares. The maximum passenger fares thus fixed shall not be increased without the sanction of the Government of India.

11. Passengers shall be allowed the following baggage free:—

1st class	...	...	...	4 maunds.
2nd „	...	...	...	2 „
3rd „	...	...	...	1 maund.

Extra baggage shall be carried at 4th-class goods rate.

12. The maximum goods rates shall be those shown in the table of the Rivers Steam Navigation Company, Limited, on the 1st January 1874.

13. The goods rates shall not be raised beyond the maximum without the sanction of the Government of India.

Government Subsidy.

14. Exclusive of any payment which may be determined upon, as in paragraph 9 above, when any portion of the fleet is taken up by Government, the Government of India will, in consideration of the service performed under the conditions mentioned, pay for a period of five years a sum per trip, a trip being understood to be a journey from Dhubri or other terminus to Dibrugarh and back again.

15. Tenders must state the sum per trip for which the service required will be performed. The service will at first be twice a week. But it is to be understood that, if it shall hereafter be agreed between the Government of India and the party, if any, whose tender is accepted, to run more frequently, the extra service shall be performed on the same terms, and under the same conditions as the bi-weekly service.

16. Tenders must state distinctly the date by which parties tendering are prepared to enter upon the service required.

17. The Government of India require any party tendering to bind himself, under penalties for non-observance, to enter upon the service by a stated date, and to perform the service according to the conditions above specified. As regards unpunctuality, liability to penalty will be considered to commence when twenty-four hours beyond the periods mentioned in the time-table in paragraph 5 have elapsed.

18. Tenders, which will be received up to the 31st October 1878, should be submitted to the Local Government or Administration of the Province in which the tenderers are resident.

19. The Government of India do not bind themselves to accept the lowest or any tender.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—MILITARY.

Simla, the 24th June 1878.

No. 61M.—Promotions.—The following promotions are made in the Bhopal Battalion with effect from the 1st May 1878:—

Jemadar Hoolas to be Subadar, vice Subadar Hoosain Bux transferred to the Pension Establishment.

Havildar Bhugwan Singh to be Jemadar, vice Jemadar Hoolas, promoted.

Havildar Ram Suhai Chowbey to be Jemadar, vice Jemadar Jowahir Singh transferred to Pension Establishment.

POLITICAL.

The 24th June 1878.

No. 1382P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. John Hintze as Consul for Austria and Hungary at Rangoon.

The 27th June 1878.

No. 1311P.—In recognition of the loyal and good service rendered to Government by Mir Ghulam Baba, of Surat, on the occasion of the late disturbances in that city, the Viceroy and Governor General is pleased to confer upon him the title of "Khan Bahadur" as a personal distinction.

The 28th June 1878.

No. 1329P.—With reference to Notification No. 571P., dated 7th March 1878, the recognition by the Government of India of the appointment of Monsieur A. Drouin as in charge of the office of Consul General for France at Calcutta during the absence of Monsieur Eydin, has been confirmed by Her Majesty's Government.

GENERAL.

The 28th June 1878.

No. 1718G.—Mr. A. H. T. Martindale, M.C.S., Senior Attaché in the Foreign Department, is granted furlough for 6 months on medical certificate from the 14th June 1878, under Section 14 of the Civil Leave Code, together with subsidiary leave from the 6th June 1878.

No. 1722G.—Lieutenant H. L. Ramsay, Junior Attaché Foreign Department, is appointed to officiate temporarily as Senior Attaché Foreign Department, with effect from the 14th June 1878.

No. 1724G.—The appointments, substantive *pro tempore* of Captain W. F. Prideaux and

Brevet Major H. P. Peacock, published under Foreign Department Notification No. 1415G., dated 24th May 1878, are confirmed with effect from the 12th June 1878, the date on which Colonel J. A. Wright succeeded to Colonel's allowances.

A. C. LYALL,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Simla, the 28th June 1878.

No. 1369.—Money in the Public Treasuries and at credit of the Government in the Presidency Banks and their Branches on the last day of the month of May 1878, with the corresponding figures on the same date in 1877 and 1876:—

	1876.	1877.	1878.
	Rs.	Rs.	Rs.
Govt. of India	3,39,05,808	2,00,84,426	2,31,14,528
Bengal	1,61,53,387	1,22,85,211	1,51,28,402
Assam	36,44,510	20,63,194	27,36,960
British Burmah	37,66,442	33,13,200	34,96,786
N.-W.P. & Oudh	2,68,98,295	2,57,50,853	2,32,60,224
Punjab	1,07,32,056	1,00,60,528	1,04,19,178
Bombay	3,75,30,666	2,49,25,050	2,48,69,241
Central Provs.	50,50,832	58,35,464	47,71,106
Madras	2,86,84,317	2,11,33,659	2,33,66,506
TOTAL	16,69,66,093	12,54,51,584	13,11,82,931

No. 1370.—Bills drawn upon India by the Secretary of State, 1878-79:—

	Rs.	Average rate.	Loss compared with estimate at an exchange of Rs. the rupee.
		s. d.	Rs.
Estimated for the whole year.	17,000,000	20,00,00,000	1 8 4 3,00,00,000
In the month of June 1878.	1,331,494	1,57,30,000	1 8 33 24,07,000
To the end of the month of June 1878.	4,925,051	5,77,30,000	1 8 46 54,50,400
Remains to make estimate good.	12,075,949	14,22,80,000	1 8 36 2,15,40,510
<hr/>			
Estimated expenditure in excess of the cost at Rs. the rupee in raising Rs. 4,925,051 @ 1s. 3 1/2d.			Rs. 66,00,001
Actual expenditure in excess of the cost at Rs. the rupee in raising Rs. 4,925,051 @ 1s. 5 1/2d.			Rs. 64,00,000
Expenditure less than estimate			Rs. 2,00,001

MINT AND CURRENCY.

The 28th June 1878.

No. 1371.—I.—Imports and Exports of Gold and Silver during the calendar year 1878.

	GOLD.			SILVER.			TOTAL.		
	Imports.	Exports.	Net Imports.	Imports.	Exports.	Net Exports.	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of May	30,48,480	6,960	30,35,800	13,06,474	14,75,066	2,68,592	43,48,954	14,81,916	27,67,038
First five months	88,08,963	2,70,850	85,38,213	3,46,38,301	44,13,946	3,04,34,353	4,36,47,164	46,94,866	3,99,08,506

II.—Silver received and coined in the Mints during the calendar year 1878.

	COINS AND BULLION RECEIVED (ASSAY VALUE.)			COINED AND EXAMINED.		
	Calcutta.	Bombay.	Total.	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In the month of May	31,50,809	80,99,524	1,18,50,333	28,88,101	56,98,439	87,56,540
First five months	2,28,44,922	4,10,66,196	6,39,11,118	2,31,02,413	3,93,89,925	6,24,92,338

PENSIONS, GRATUITIES, &C.

The 28th June 1878.

No. 1338.—The Governor General in Council directs the publication of the following Addenda and Corrigenda to the Codes of the Financial Department:—

CIVIL PENSION CODE.

Section 20 (page 8).

Insert the following as Rule 1 under this section:—

1. This section permits the temporary suspension of the second condition of qualifying services which forms the subject of this chapter: it does not authorize any relaxation of the first condition (which is the subject of Chapter IV), or the third condition (which is the subject of Chapter VII), and, in particular, must not be understood to countenance any modification of the rules in Chapter VII, which govern the case of an officer whose services are lent to some financially independent body.

Section 119 (page 85).

Add the following as Rule 2 under this section:—

2. Whenever application is made for a pension or gratuity under this section, a list should be given of the names and ages of the surviving kindred of the deceased officer as follows:—

	Names.	Date of birth by Christian era.
Sons	...	...
Widows	...	...
Daughters	...	...
Father	...	...
Mother	...	...

If the deceased has left no sons, or no widows, or no daughters, or no father, or no mother surviving him, the word "None" or "Dead" should be entered opposite to such relations.

PAY AND ALLOWANCES.

The 28th June 1878.

No. 1264.—In modification of the Notifications of the Government of India in this Department, No. 778, dated the 31st January 1872, and No. 2466, dated the 17th April 1874, the Governor General in Council is pleased to rule that when an officer on a salary of less than Rs. (100) one hundred a month, but in "superior service" as

defined in the Civil Pension Code, is provided at the public expense with a passage by sea or in a river steamer, he may, at the discretion of the head of his office, be allowed free passage for one native servant.

SEPARATE REVENUE—POST OFFICE.

The 28th June 1878.

No. 1342.—Referring to the Notification of the 2nd November 1877, No. 4308, respecting the insurance of registered letters and parcels transmitted by inland post, the Governor General in Council is pleased to authorize the following modification of the rates charged for insurance:—

Rates formerly prescribed.

When the value certified does not exceed

Rs. 10	... 1 anna.
" 25	... 2 annas.
" 50	... 4 "
" 75	... 6 "
" 100	... 8 "

and 8 annas for every additional Rs. 100, or fraction thereof.

Rates now prescribed.

When the value certified does not exceed

Rs. 50	... 2 annas.
" 100	... 4 "

and 4 annas for every additional Rs. 100, or fraction thereof.

The revised rates will have effect in respect of articles posted on or after the 1st of August 1878.

SEPARATE REVENUE—STAMPS.

The 28th June 1878.

No. 1314.—In exercise of the powers conferred by Section 35 of the Court Fees Act, 1870, the Governor General in Council is pleased to reduce to one anna the fees chargeable under the said Act on every petition presented to a Collector in accordance with the provisions of Sections 17 and 19 of the Bengal License Act, 1878.

No. 1316.—In exercise of the powers conferred by Section 16 of the General Stamp Act 18 of 1869, the Governor General in Council is pleased to reduce the fees chargeable on Kabulyats to take up unoccupied land for cultivation in the Bombay Presidency, executed under the rules laid down by the Governor of Bombay in Council, in accordance with the provisions of the Bombay Survey and Settlement Act I of 1865, to an amount equal to the yearly revenue assessed on the lands to which such document refers whenever such annual assessment is less than eight annas.

E. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 24th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 570.—MILITARY ACCOUNTS DEPARTMENT—
Permanent.

Colonel G. J. D. Hay, Military Accountant, 2nd class, 1st grade, and Officiating Military Accountant, 1st class, 2nd grade, to be Military Accountant, 1st class, 2nd grade.

Colonel C. Armstrong, Officiating Military Accountant, 2nd class, 1st grade, to be Military Accountant, 2nd class, 1st grade.

From the 14th June 1878, Military Accountant, 1st class, 2nd grade, who vacates on succeeding to the Colonel's allowance.

Temporary.

Lieutenant-Colonel J. P. Martin, Military Accountant, 2nd class, 1st grade, to officiate as Military Accountant, 1st class, 2nd grade, vice Colonel Hay, and during the absence on furlough of Colonel H. A. Cockburn.

Major C. J. Durand, Military Accountant, 2nd class, 2nd grade, to officiate as Military Accountant, 2nd class, 1st grade, vice Lieutenant-Colonel Martin.

Lieutenant F. F. R. Burgess, Assistant Military Accountant, and Officiating Military Accountant, 3rd class, to officiate as Military Accountant, 2nd class, 2nd grade, vice Major Durand.

Major C. T. P. Luxmoore, Assistant Military Accountant, to officiate as Military Accountant, 3rd class, vice Lieutenant Burgess.

RETIREMENTS.

The 26th June 1878.

No. 571.—In continuation of G. G. O. No. 346, dated the 15th April 1878, the undermentioned officer is permitted to retire from the service, from the date specified, under the provisions of G. G. O. No. 1 of the 1st January 1878:—

No.	Rank and Name.	Corps.	Ordinary pension.	Annuity.	Capitalized value of annuity.	Date of retirement.	Where to be paid.
4	Lieutenant-Colonel (Brevet Colonel) Henry Campbell Johnstone, C. B.	Staff Corps.	£ s. d. 456 5 0	£ s. d.	£ s. d. 6,890 0 0	26th June 1878.	England.

The 28th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 572.—LONDON GAZETTE—

The following extracts are published for general information:—

"London Gazette," dated the 3rd May 1878, page 2862.

India Office, 2nd May 1878.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant.

Lieutenant Stuart Brownlow Beatson, 1st Battalion, 17th Foot. Dated 8th August 1878.

* * * *

"London Gazette," dated the 10th May 1878, page 2991.

India Office, 8th May 1878.

Her Majesty has been pleased to approve of the following admissions to Her Majesty's Indian Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant.

Lieutenant Charles Herbert, 45th Foot. Dated 30th June 1874.

* * * *

"London Gazette," dated the 17th May 1878, page 3107.

India Office, 16th May 1878.

Her Majesty has been pleased to approve of the transfer to the Half Pay List of the Staff Corps of the undermentioned Officers:—

BENGAL STAFF CORPS.

Lieutenant (Brevet Captain) Cecil Coles Dyce, from the 8th May 1878.

* * * *

"London Gazette," dated the 24th May 1878, page 3244.

War Office, Pall Mall, 24th May 1878.

BREVET.

The undermentioned Officers to be Colonels:—
Lieutenant-Colonel Bendyshe Walton, Bengal Staff Corps. Dated 1st October 1877.

* * * *

The following promotions to take place in succession to Lieutenant-General Stephen Charles Briggs, Madras Staff Corps, removed to the Retired List under the provisions of the Royal Warrant of 13th August 1877 :—

Major-General William Broome Salmon, Bombay Staff Corps, to be Lieutenant-General. Dated 2nd May 1878.

Colonel Stephen James Keate Whitehill, Bombay Staff Corps, to be Major-General. Dated 2nd May 1878.

The following promotion to take place in consequence of the removal to the Retired List of Lieutenant-General Stephen Charles Briggs, Madras Staff Corps :—

Major-General John Barrett, Bengal Infantry, to be Lieutenant-General. Dated 2nd May 1878.

The undermentioned Officers to have the temporary rank of Brigadier-General whilst in the command of Brigades :—

Lieutenant-Colonel and Brevet Colonel John Watson, v.c., c.b., Bombay Staff Corps, Aide-de-Camp to the Queen. Dated 25th May 1878.

Lieutenant-Colonel and Brevet Colonel Herbert Taylor Macpherson, v.c., c.b., Bengal Staff Corps. Dated 25th May 1878.

No. 573.—STAFF CORPS—

The undermentioned 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 G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Major Edmund Yeamans Walcott } 20th June
Major Alexander McLeod Stewart } 1878.

No. 574.—The undermentioned officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Frederick Pratt Worthy,—12th June 1878.

Captain Richard Melville }
Clifford }
Captain George Reynell } 25th June 1878.
Gibbs }

Captain Charles Lorrain Woodruffe,—28th June 1878.

No. 575.—The undermentioned officer, having completed twenty years' service, including six years in the Staff Corps, is promoted to the rank of Major from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval :—

Captain Horace Moule Evans,—20th June 1878.

No. 576.—MEDICAL DEPARTMENT—

Her Majesty has been pleased to appoint the undermentioned gentleman to be a Surgeon in Her Majesty's Indian Military Forces in the Presidency of Bengal. He is accordingly admitted into the service :—

Surgeon Jartath Ffrench Mullen, M.D.,—arrived at Fort William, 25th May 1878.

No. 577.—Surgeon-Major G. L. Hinde, Army Medical Department, to officiate, with temporary rank, as Deputy Surgeon General, British Medical Service, Lucknow Circle, as a temporary arrangement, with effect from the date on which he assumed charge of the duties of the office, *vice* Officiating Deputy Surgeon General T. B. Reid, appointed Superintending Surgeon-Major, Presidency circle.

No. 578.—HYDERABAD CONTINGENT—

3rd Infantry.

Lieutenant C. J. Orr, 1st Battalion, 14th Foot, a candidate for the Bengal Staff Corps, to be Officiating Wing Officer, on probation.

DISMISSALS AND REMOVALS.

No. 579.—The services of Native medical pupil Mahomed Abdul Wahid, No. 1260, admitted by G. G. O. No. 990 of 1877, are dispensed with.

No. 580.—Native medical pupil Abdool Rahman, No. 1287, admitted by G. G. O. No. 990 of 1877, is dismissed the service.

FURLOUGH AND LEAVE.

No. 581.—The undermentioned officers are granted furlough to Europe, with the necessary subsidiary leave :—

Major (Brevet Lieutenant-Colonel) Henry Alexander Little, Bengal Staff Corps,—urgent private affairs, for six months, under Rule XI of the Regulations of 1868.

Captain Frederick Alexander Wilson, Bengal Staff Corps, Supernumerary Political Agent of the 3rd class, Mysore,—private affairs, for one year, under Rules IX and XV of the Regulations of 1868.

Lieutenant St. John Fancourt Michell, Bengal Staff Corps, Squadron Officer, 16th Bengal Cavalry,—private affairs, for two years, under Rules IX and XV of the Regulations of 1868.

Lieutenant Henry Martindale Temple, Bengal Staff Corps,—medical certificate, for eight months, under Rule IX, note I, of the Regulations of 1868.

Sub-Conductor John Healy, Ordnance Commissariat Department,—medical certificate, under the Regulations of 1875 (see ruling, Rule 6, G. G. O. No. 1110 of 1876).

No. 582.—Major Otway Mayne Graham, Bengal Staff Corps, Deputy Assistant Commissary General, 1st class, is granted leave of absence in India for three months, on medical certificate, under Rule XXV of the Regulations of 1868, with effect from the 24th April 1878.

No. 583.—Lieutenant J. Hudson, East Indian Railway Volunteer Rifle Corps, is granted leave of absence to proceed to Europe for 14 months, from the 15th July 1878.

No. 584.—Conductor Z. Holland, Ordnance Department, is granted leave of absence in India on private affairs under Rule XXV of the Regulations of 1868, from the 24th November 1877 to the date of his transfer to the pension establishment.

No. 585.—The following extract from List No. 22, dated the 31st May 1878, received from the India Office, is published for general information :—

Permitted to return to duty.

Lieutenant-Colonel G. V. Fosbery, v.c., Staff Corps.

No. 586.—REPORTS OF ARRIVAL—

Major L. C. deL. Daniell, Bengal Staff Corps, —Fort William, 28th May 1878.

PAY AND ALLOWANCES.

No. 587.—PAY CODE—

In continuation of G. G. O. No. 1007 of 1876, the provisions of Clause 65, Army Circulars, dated 1st April 1878, are declared applicable to India in modification of the Pay Code for India, Volume I, as follows :—

Insert the following articles at page 318 immediately above the heading "Deferred Pay" :—

"1662b (1). The increase of pay after two years' service in their several ranks, to be given, under article 1662, to non-commissioned officers of the army and others, will be issued in those cases only in which that period of service has been continuous.

"1662b (2). In calculating the qualifying period of two years as corporal, service in the ranks of bombardier and second corporal will be taken into consideration provided such service be continuous.

"1662b (3). When a sentence of reduction to the ranks has been remitted, such sentence shall not be held to break the continuity of service towards the grant or resumption of the increased

pay. But no period during which the soldier so sentenced was in prison and deprived of pay will reckon towards the period of years required for the grant.

"1662b (4). When a sentence of reduction to the ranks has been confirmed and not remitted, the continuity of service will be considered to have been broken, notwithstanding that the non-commissioned officer may be subsequently reinstated, even if the reinstatement takes place on the same day as the reduction."

Revised pages 312, 315 and 316 foot-note "†"
" " " 314 foot-note "§"
To these foot-
notes add the
words—

"For conditions of receipt of these rates—see articles 1662b (1) to 1662b (4)."

PENSIONS.

No. 588.—Jemadar Shaha Beg, of the 19th Regiment of Native Infantry, is granted a pension of Rs. 15 per mensem from the date of his discharge, payable in the Punjab circle.

No. 589.—First class Hospital Assistant Shaikh Nubbeebuksh, attached to the Government Charitable Dispensary, Hoshiarpore, is granted a pension of Rs. 30 per mensem from the date of his discharge, payable in the Punjab circle.

No. 590.—First and Second class Hospital Assistants, Pearce Lall and Mahomed Hossein, 20th (Punjab) Regiment of Native Infantry, are granted a pension of Rs. 20 and Rs. 10 per mensem, respectively, payable, the former in the Presidency and the latter in the North-Western Provinces circles.

No. 591.—Naick Chettah Sing (an insane), 2nd Regiment of Native Infantry, is granted a pension of Rs. 4 a month as sepoy, payable in the North-Western Provinces circle.

No. 592.—Sowar Ram Rukkah, 15th Bengal Cavalry, is granted an injury pension in the 4th degree, *viz.*, Rs. 4-4-3 per mensem, from the date of his discharge, payable in the Punjab circle.

No. 593.—The Order of Merit pay (Rs. 33-5-4 per mensem) of the late Ressaldar Major Nawab Kaleh Khan, Khan Bahadoor, 15th Bengal Cavalry, will be paid to his widow Bukht Bhurri for a period of three years, with effect from the 17th October 1876, payable in the Punjab circle.

No. 594.—The undermentioned men of the Hyderabad Contingent are transferred to the Pension Establishment, with effect from the 1st April 1878, and granted the stipends specified opposite their names:—

No.	Rank and Names.		Amount of stipend.	Where payable.
	<i>1st Cavalry.</i>		Rs. A. P.	
45	Duffadar	Khan Bahadur Khan	6 0 0	With 1st Cavalry H. C.
172	Trooper	Ram Sing	3 8 0	Hingoli.
129	Ditto	Mann Sing	3 8 0	Mominabad.
139	Ditto	Amed Khan	3 8 0	Hyderabad, Bolarum Circle.
163	Ditto	Ahsan Khan	3 8 0	Aurangabad.
50	Ditto	Hymed Ali Khan	3 8 0	Mominabad.
182	Ditto	Oomur Khan	3 8 0	With 1st Cavalry H. C.
101	Ditto	Sheik Esmail	3 8 0	Ditto.
131	Ditto	Mahur Ali Beg	3 8 0	Hyderabad, Bolarum Circle.
189	Ditto	Faqueer Mohamed Khan.	3 8 0	Mominabad.
99	Ditto	Mohomed Hashum	3 8 0	With 1st Cavalry H. C.
128	Ditto	Sheik Mohiedeen	3 8 0	Ditto.
156	Ditto	Sheik Aumeeroodeen	3 8 0	Ditto.
165	Ditto	Mohomed Khan	3 8 0	Delhi.
	<i>2nd Cavalry.</i>			
1	Duffadar	Fyzodeen	6 0 0	With 2nd Cavalry H. C.
2	Ditto	Ghoolab Khan	6 0 0	Hyderabad, Bolarum Circle.
3	Ditto	Meer Ihmud Ally	6 0 0	Mominabad.
1	Trooper	Unwur Khan	3 8 0	With 2nd Cavalry H. C.
2	Ditto	Ihmud Khan	3 8 0	Ditto.
3	Ditto	Mahomed Khan	3 8 0	Bolarum.
5	Ditto	Meer Hyder Ally	3 8 0	Amraoti, Berar.
6	Ditto	Mahomed Amanoola	3 8 0	Hyderabad, Bolarum Circle.
7	Ditto	Nusroolla Beg	3 8 0	Ditto.
8	Ditto	Noor Mahomed	3 8 0	Ditto.
9	Ditto	Ghoolam Hoossain	3 8 0	With 2nd Cavalry H. C.
10	Ditto	Soorajodeen	3 8 0	Hyderabad, Bolarum Circle.
12	Ditto	Sheik Buddun	3 8 0	With 2nd Cavalry H. C.
13	Ditto	Futteh Mahomed	3 8 0	Hyderabad, Bolarum Circle.
14	Ditto	Emam Ally Khan	3 8 0	Ditto.
16	Ditto	Meer Illahi Bux	3 8 0	With 2nd Cavalry H. C.
18	Ditto	Husson Ally	3 8 0	Ditto.
19	Ditto	Mahomed Bux	3 8 0	Bolarum.
21	Ditto	Abbud Khan	3 8 0	Delhi.
23	Ditto	Ihmud Khan	3 8 0	With 2nd Cavalry H. C.
24	Ditto	Matta Deen	3 8 0	Ditto.
25	Ditto	Bahadoor Khan	3 8 0	Hingoli.
26	Ditto	Narrain Sing	3 8 0	Ditto.
1	Cammel Gunner	Peer Bux	3 8 0	With 2nd Cavalry H. C.
2	Ditto	Sajun Khan*	3 8 0	Ditto.
3	Ditto	Abdool Kadur	3 8 0	Ditto.
	<i>3rd Cavalry.</i>			
6	Jemadar	Sheik Boorhan Buksh*	20 0 0	With 3rd Cavalry H. C.
65	Duffadar	Ubbas Ally Khan	6 0 0	Ditto.
76	Ditto	Soobhan Ally Khan	6 0 0	Ditto.
7	Trumpeter	Sullabuth Khan*	6 0 0	Allahabad.
8	Trooper	Emom Khan	3 8 0	Aurangabad.
16	Ditto	Fyzoollah Khan	3 8 0	Bolarum.
20	Ditto	Sheik Ahymud	3 8 0	Ditto.
31	Ditto	Fyaz Ally Khan	3 8 0	With 3rd Cavalry H. C.
35	Ditto	Khyroollah Khan	3 8 0	Hyderabad, Bolarum Circle.
37	Ditto	Sheik Inayeth Ally	3 8 0	Aurangabad.
49	Ditto	Mirza Emom Beg	3 8 0	With 3rd Cavalry H. C.
69	Ditto	Dadshare Khan	3 8 0	Aurangabad.
101	Ditto	Mahomed Sab	3 8 0	Ditto.
105	Ditto	Sheik Hussun Mahomed.	3 8 0	Ellichpur.
111	Ditto	Loothfay Ally Beg	3 8 0	Aurangabad.
112	Ditto	Allahyar Khan	3 8 0	Ditto.

* Superior pension for 40 years' service and upwards with good character.

No.	Rank and Names.		Amount of stipend.	Where payable.
	<i>3rd Cavalry.—(Contd.)</i>		Rs. A. P.	
115	Trooper	Mirza Goolzar Beg	3 8 0	Ellichpur.
116	Ditto	Oojagur Sing Tewaree	3 8 0	Cawnpur.
123	Ditto	Sheik Ahymud Ally	3 8 0	Aurangabad.
	<i>4th Cavalry.</i>			
35	Duffadar	Gheesay Khan	6 0 0	Hyderabad, Bolarum Circle.
38	Ditto	Dhost Mahomed Khan	6 0 0	Burhanpur.
81	Trooper	Mirza Azum Beg	3 8 0	Hingoli.
101	Ditto	Athmah Sing	3 8 0	Ditto.
103	Ditto	Sheik Loll Mahomed	3 8 0	With 4th Cavalry H. C.
106	Ditto	Ballapershad Missir	3 8 0	Hingoli.
119	Ditto	Khyrathee Khan	3 8 0	Delhi.
120	Ditto	Azeez Khan	3 8 0	Akola.
123	Ditto	Mahomed Akbor	3 8 0	Hingoli.
125	Ditto	Mahomed Beg	3 8 0	Hyderabad, Bolarum Circle.
129	Ditto	Sheik Jaun Mahomed	3 8 0	Mominabad.
136	Ditto	Sheik Toorab	3 8 0	Hingoli.
140	Ditto	Sheik Gholam Mahomed.	3 8 0	Ditto.
146	Ditto	Sheik Ameer Hussun	3 8 0	Ditto.
151	Ditto	Meer Nizamooddeen	3 8 0	With 4th Cavalry H. C.
153	Ditto	Mahomed Shurreef	3 8 0	Hingoli.
159	Ditto	Gholam Hoossain Khan	3 8 0	Hyderabad, Bolarum Circle.
173	Ditto	Azeemooddeen Khan	3 8 0	Hingoli.
175	Ditto	Kassum Beg	3 8 0	Ditto.
43	Duffadar	Ameer Khan	6 0 0	Ditto.
115	Trooper	Ashruf Wahed Khan	3 8 0	Shajehanpur.
126	Ditto	Abdoolla Khan	3 8 0	Aurangabad.
183	Ditto	Inchageer	3 8 0	Hingoli.
96	Ditto	Sheik Gholam Hoossain	3 8 0	With 4th Cavalry H. C.
22	Duffadar	Mahomed Khan	6 0 0	Ditto.
	<i>No. 1 Field Battery.</i>			
3	Gunner	Mahomed Wazeer	3 11 6	Bolarum.
3	Driver	Enkiah	3 4 11	Hingoli.
	<i>No. 2 Field Battery.</i>			
33	Havildar Major, as Havildar.	Sallickram	6 3 2	Allahabad.
67	Havildar	Sheik Emom	6 3 2	Aurangabad.
84	Naick	Hunnoomon	5 6 0	Ellichpur.
77	Naick, as Gunner	Succaram	3 11 6	Aurangabad.
24	Naick	Adjodhasing	5 6 0	Cawnpur.
57	Rough Rider, as Naick	Sheik Mahomed	5 6 0	Aurangabad.
39	Naick	Istaree	6 5 0	Ditto.
61	Gunner	Gungaram	3 11 6	Ditto.
76	Ditto	Elloo	3 11 6	Ditto.
70	Ditto	Bhugwandeem Aosthee	3 11 6	Allahabad.
22	Ditto	Sewdeen	3 11 6	Fyzabad.
6	Ditto	Lutchmon, 3rd	3 11 6	Aurangabad.
69	Ditto	Adharsing	3 11 6	Ditto.
81	Driver	John Abraham	3 4 11	Hyderabad, Bolarum Circle.
83	Gunner	Mahomed Ally Khan	3 11 6	Aurangabad.
	<i>No. 3 Field Battery.</i>			
1	Havildar of Drivers	Sutwanjee	5 12 7	Hingoli.
	<i>No. 4 Field Battery.</i>			
54	Havildar Major, as Pay Havildar.	Munsook Sookool	7 13 8	Bajpai Kheir, Cawnpur Circle.
37	Gunner	Bhowanideen Twarri	3 11 6	Cawnpur.
65	Ditto	Shah Noor Khan	3 11 6	Ellichpur.
74	Ditto	Sheik Hoossein Bux	3 11 6	Behla, Allahabad Circle.

No.	Rank and Names.		Amount of stipend.	Where payable.
	<i>Ordinance Department, Hingoli.</i>		Rs. A. P.	
1	Store Lascar	Sheik Nubbee	3 4 11	Hingoli.
	<i>1st Infantry.</i>			
1	Fifer	Nursoo	4 2 2	Bolarum.
1	Private	Paupiah	3 4 11	Hingoli.
2	Ditto	Shaik Berahim	3 4 11	Bolarum.
4	Ditto	Ramdeen Sing	3 4 11	Auzimghur.
	<i>2nd Infantry.</i>			
662	Subadar	Sheik Adam	20 10 7	Aurangabad.
1110	Color Havildar	Silvester Penth	6 0 0	Jalna.
1174	Ditto	Kalkah	6 0 0	Cawnpur.
1330	Naick	Jankee	4 15 4	Ditto.
1520	Bugler	Baubon	4 2 2	Jalna.
1199	Private	Juggun	3 4 11	Cawnpur.
1271	Ditto	Ramdeen	3 4 11	Ditto.
1320	Ditto	Ballaram	3 4 11	Jalna.
1322	Ditto	Seodursun Missir	3 4 11	Jubbulpur.
1345	Ditto	Ramsahai Sing	3 4 11	Allahabad.
	Bhistee	Sheik Ahmed	3 4 11	With 2nd Infantry.
	Lascar	Bhowanee	2 14 4	Benares.
	<i>3rd Infantry.</i>			
942	Havildar	Bindapetsaud Missir	6 0 0	Allahabad.
989	Private	Juggunnoth Tewary	3 4 11	Fyzabad.
994	Ditto	Soobhankhan	3 4 11	Aurangabad.
479	Ditto	Saiboo	3 4 11	Hingoli.
682	Ditto	Khondajee	3 4 11	Akola.
974	Ditto	Ramsahay	3 4 11	Hoshungabad.
926	Ditto	Juggunnoth Doobay	3 4 11	Allahabad.
918	Ditto	Isokie	3 4 11	Lingsugur.
	<i>4th Infantry.</i>			
	Subadar Major	Shaik Abdoolrahim*	20 10 7	Hyderabad, Bolarum Circle.
	Subadar	Aithrajoosoo	20 10 7	Hingoli.
87	Havildar	Rahjoo	6 0 0	Ditto.
88	Ditto	Shaik Ismail	6 0 0	Ditto.
249	Ditto	Kishnajee	6 0 0	Ditto.
258	Ditto	Dowluth	6 0 0	Ditto.
101	Drummer	Bheecajee	6 0 0	Cawnpur.
178	Ditto	Kunniah	4 2 2	Hingoli.
233	Ditto	Murriajee	4 2 2	Ditto.
13	Private	Shaik Alli	4 2 2	Ditto.
61	Ditto	Shaik Homed	3 4 11	Ditto.
73	Ditto	Shaik Hyath	3 4 11	Ditto.
99	Ditto	Shaik Hujjoo	3 4 11	Ditto.
121	Ditto	Goolab Sing	3 4 11	With 4th Infantry H. C.
140	Ditto	Shaik Musood	3 4 11	Ellichpur.
142	Ditto	Shaik Roshun	3 4 11	Aurangabad.
176	Ditto	Shaik Alli	3 4 11	Hingoli.
194	Ditto	Bindadeen	3 4 11	Ditto.
229	Ditto	Sutwah	3 4 11	Lucknow.
237	Ditto	Shaik Cassim	3 4 11	Hingoli.
253	Ditto	Deendial Doobay	3 4 11	Ditto.
264	Ditto	Lutchmiah	3 4 11	Allahabad.
267	Ditto	Bunkut Sookool	3 4 11	Hingoli.
269	Ditto	Shaik Beeram	3 4 11	Ditto.
272	Ditto	Murthoorah	3 4 11	Ditto.
273	Ditto	Manahjee	3 4 11	Ditto.
4	Lascar	Pellupah	3 4 11	Ditto.
	Naick	Murangah	2 14 4	Ditto.
240	Ditto	Rundhulala	4 15 4	Ditto.
			4 15 4	Allahabad.

* Is also allowed the brevet pay of his rank, viz., Rs. 20-10-7 per mensem.

No.	Rank and Names.		Amount of stipend.	Where payable.
	<i>4th Infantry.—(Contd.)</i>		Rs. A. P.	
149	Private	Shaik Alli	3 4 11	Raipur.
41	Ditto	Huttoo Sing	3 4 11	Cawnpur.
262	Ditto	Joorawur Sing	3 4 11	Benares.
	<i>5th Infantry.</i>			
336	Havildar	Meer Zooficar Ally	6 0 0	Aurangabad.
340	Naick	Busteelall	4 15 4	Fyzabad.
303	Private	Ittojee	3 4 11	Aurangabad.
331	Ditto	Sheik Ghuny	3 4 11	With 5th Infantry.
338	Ditto	Sooruth Sing	3 4 11	Cawnpur.
343	Ditto	Heera Sing	3 4 11	Aurangabad.
352	Ditto	Sheik Kulun	3 4 11	Ditto.
	<i>6th Infantry.</i>			
406	Subadar	Brijlall Missir*	40 0 0	Cawnpur.
1039	Color Havildar	Somiah	6 0 0	With 6th Infantry H. C.
1051	Havildar	Hussun Mahomed	6 0 0	Ellichpur.
816	Ditto	Hame Sing	6 0 0	Lucknow.
1054	Ditto	Moolchund	6 0 0	Hoshungabad.
1103	Ditto	Adhar Sing	6 0 0	Pertabgurb.
1116	Ditto	Foorsut	6 0 0	Cawnpur.
1238	Naick	Cassim Ally	4 15 4	Aurangabad.
1245	Ditto	Jehangeer Buksh	4 15 4	Hingoli.
1211	Ditto	Doorga	4 15 4	Cawnpur.
489	Private	Lutchmonjee	3 4 11	Ellichpur.
601	Ditto	Mullarjee	3 4 11	With 6th Infantry H. C.
703	Ditto	Dhondjee	3 4 11	Ditto.
806	Ditto	Gunnase	3 4 11	Allahabad.
829	Ditto	Ramjee	3 4 11	Hingoli.
1108	Ditto	Hussun Mahomed	3 4 11	With 6th Infantry H. C.
1151	Ditto	Bhownajee	3 4 11	Ellichpur.
1158	Ditto	Jankee Sing	3 4 11	Allahabad.
1193	Ditto	Bhola	3 4 11	Cawnpur.
1197	Ditto	Mungul	3 4 11	Lucknow.
1198	Ditto	Heeralal	3 4 11	Cawnpur.
1205	Ditto	Sheik Yaseen	3 4 11	Hingoli.
1224	Ditto	Amon Khan	3 4 11	Ditto.
1227	Ditto	Sheik Rhymah	3 4 11	With 5th Infantry H. C.
1244	Ditto	Seodial Sing	3 4 11	Fyzabad.
1249	Ditto	Yacooth Khan	3 4 11	Jalna.
1259	Ditto	Unroop Sing	3 4 11	Auzimghur.
1265	Ditto	Seogoolam Sing	3 4 11	With 6th Infantry H. C.
1275	Ditto	Peer Ahmed	3 4 11	Hingoli.
1285	Ditto	Ungud	3 4 11	Lucknow.
1290	Ditto	Syed Jummaul	3 4 11	Hingoli.
1505	Ditto	Fazil Khan	3 4 11	Aurangabad.
—	Lascar	Narrain	2 14 4	With 6th Infantry H. C.

* Superior pension for 40 years' service and upwards with good character.

TRANSFER OF OFFICERS.

No. 595.—The services of Lieutenant-Colonel G. W. Holdsworth, Bengal Infantry, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 596.—The services of Surgeon A. Barclay, M.B., are, with reference to the Notification by the Foreign Department, No. 1635G., dated the 20th June 1878, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 597.—The services of the undermentioned officers of the Royal Engineers, are placed at the disposal of the Public Works Department:—

Lieutenant H. J. W. Jerome.
Lieutenant H. Appleton.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MARINE DEPARTMENT.

Simla, the 28th June 1878.

APPOINTMENTS AND PROMOTIONS.

No. 34.—Mr. Manockjee Jamsetjee, 1st class Engineer, attached to the Factory, Bombay Dockyard, is posted to the I. G. S. *Abyssinia*, vice Mr. B. Read, promoted.

Mr. W. Barrett, 2nd class Engineer, lent temporarily to the I. G. S. *Abyssinia*, is to revert to his substantive appointment as 2nd class Engineer of the I. G. S. *Delaware*.

Mr. A. Flockhart, 3rd class Engineer, to act as 2nd class Engineer of the I. G. S. *Sir William Peel*, from date of joining, vice Mr. P. J. Delany, resigned.

Mr. John Brown to be a 3rd class Engineer in Her Majesty's Indian Marine, on probation, and posted to the I. G. S. *Quangtung*, vice Mr. A. Mennie, resigned.

Mr. George Septimus Duncan to be a 3rd class Engineer in Her Majesty's Indian Marine, on probation, and posted to the I. G. S. *Semiramis* for general duty.

DISMISSALS AND REMOVALS.

No. 35.—Mr. James Murphy, 3rd class Engineer in Her Majesty's Indian Marine, attached to the I. G. S. *Tenasserim*, is dismissed the service from 11th March 1878.

TRANSFER OF OFFICERS.

No. 36.—Mr. B. Blair, 2nd class Engineer, is transferred from the I. G. S. *May Frere* to the I. G. S. *Tenasserim*, vice Mr. A. P. Niven, deceased, with effect from 3rd May 1878.

Mr. D. Rodrigues, 2nd class Engineer, is transferred from the I. G. S. *Semiramis* to the I. G. S. *May Frere*, vice Mr. Blair, with effect from 3rd May 1878.

Mr. J. Barker, 2nd class Engineer, is transferred from the I. G. S. *Semiramis* to the I. G. S. *Tenasserim*, vice Mr. J. Murphy, dismissed.

H. K. BURNE, Colonel,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 21st June 1878.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1868, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department from the 15th to 21st June 1878.

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	Remarks.
General List, Infantry.	Captain W. R. Hamilton	12th June 1878.	Deoli.		
1-6th Foot	Captain R. Stratford	Ditto	Delhi.		
20th Madras Native Infantry.	Surgeon P. Thompson	Ditto	Banda.		
73rd Foot	Lieutenant J. A. Bull	16th June 1878.	Lucknow.		
Public Works Department.	Conductor J. Stewart	6th June 1878	Murree.		

Statement of Deposits on account of Estates from 8th to 21st June 1878.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
Indian Military Service.							
John Elliot (a)	Surgeon-Major.	Bengal Medical Establishment.	7th January 1878.	Will left	Rs. A. P. 5,706 0 0		

(a).—Executors in India.—Messrs. Giffanders, Arbutnot and Co.

ARTHUR CROOKSHANK, Captain,
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 24th June 1878.

No. 268.—With reference to Financial Department Notification No. 1065 (Mint and Currency), dated 14th June 1878, Colonel J. F. Tennant, R.E., Superintending Engineer, 3rd grade, Military Works Branch, ceased to belong to the Public Works Department from the 17th February 1878.

The 25th June 1878.

No. 269.—Captain A. G. Begbie, R.E., Examiner of Guaranteed Railway Accounts, Calcutta, was granted privilege leave from the 28th April to the 6th May 1878, inclusive, in lieu of the 27 days' leave granted him in Public Works Department Notification No. 198 of 4th ultimo.

The 26th June 1878.

No. 270.—Mr. W. A. R. Swinnerton, Engineer Apprentice, Hyderabad, is promoted to the rank of Assistant Engineer, 3rd grade, with effect from 1st June 1878.

No. 271.—The following Subordinates of the Bombay Public Works Department Establishment are temporarily transferred to Mysore for famine relief works:—

T. Fox, Supervisor, 1st grade.

J. Lamb, " 2nd "

R. Jones

Corporal J. Clarke, R.E.

" J. McConna-

chie, R.E.

Corporal G. Ames, R.E.

" T. Smitheman,

R.E.

" R. Watts, R.E.

" J. Streeter, R.E.

" J. B. Smith

Overseers, 1st grade.

Temporary Overseers,
1st grade.

The 27th June 1878.

No. 272.—Baboo Agar Lal Bose, Overseer, 3rd grade, Rangoon and Irrawaddy Valley State Railway, is transferred to the North-Western Provinces and Oudh Provincial Establishment.

No. 273.—The undermentioned Officers and Upper Subordinates are temporarily transferred from the Western System of State Railways to the North-Western Provinces and Oudh Provincial Establishment:—

Captain T. Gracey, R.E., Executive Engineer, 2nd grade.	
Mr. L. H. C. Armstrong, " 4th "	
" M. S. Dooley, " 4th "	
" R. H. Froude, " 4th "	
" E. Johnston, " 4th "	
" W. C. Hennessey, " 4th "	
" J. R. Scott, Assistant Engineer, 1st grade.	
" T. E. Curry, " 2nd "	
" C. A. Younghusband, " 2nd "	
" J. A. Greenwood, " 3rd "	
" B. A. Maine, Sub-Engineer, 3rd "	
" J. C. Porter, " 3rd "	
" T. Spurr, Supervisor, 1st grade.	
" J. Chennel, " 1st "	
Sergeant W. M. Cargill, R.E., " 1st "	
" R. H. Lambert, " 2nd "	
" K. Ross, R.E., Overseer, 1st grade.	
Azeezodeen, " 1st "	
Kirpa Ram, " 2nd "	
Jogendro Nath Sircar, " 2nd "	

No. 274.—Mr. McInerny, Sub-Engineer, 2nd grade, Western System of State Railways, is temporarily promoted to Sub-Engineer, 1st grade, with effect from the 24th November 1877.

No. 275.—Mr. D. Calder, Accountant, 4th grade, Hyderabad, is temporarily promoted to Accountant, 3rd grade, and transferred to Madras for employment on famine accounts.

The 28th June 1878.

No. 276.—Major J. G. Forbes, R.E., Superintending Engineer, 2nd grade, Bengal Irrigation, is temporarily transferred to the North-Western Provinces and Oudh, Irrigation Branch, with effect from 13th June 1878.

No. 277.—Mr. P. Kearns, Supervisor, 2nd grade, Western System of State Railways, is permitted to resign his appointment in the Public Works Department with effect from the 25th March 1878.

W. A. CROMMELIN, Major-Genl., R.E.,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid *in advance*.

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E. J. DEAN,
Publisher, Gazette of India.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 28th December 1877.

Privilege leave from the forenoon of the 1st to forenoon of the 26th December 1877, under Supplement F, Section 12, of the Civil Leave Code, is granted to Mr. J. A. May, Surveyor, 3rd Grade, doing duty at Surveyor General's Office.

H. L. THUILLIER, *Major-Genl.,*
Surveyor General of India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd January 1878.

No. 5.—Mr. Charles Samuel Kraal, Assistant Surveyor, 4th Grade, passed by the 1st or Lower Standard Vernacular Examination laid down in G. O., Military Department, No. 734, dated 9th September 1864.

D. C. VANRENEN, *Major-Genl., R.A.,*
Superintendent of Revenue Surveys.

AGENT, GOVERNOR GENERAL, FOR RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 26th December 1877.

No. 143 G.—Major C. K. M. Walter, Political Agent in Marwar and Jeysulmere, is granted subsidiary leave from 1st to 11th November 1877, inclusive, to enable him to proceed to Bombay to appear before the Medical Board at that place.

By Order,

N. C. MARTELLI, *Capt.,*
Offg. 1st Asst. Agent to the Govr. Genl.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 29th December 1877.

No. 1655.—Lieutenant N. F. F. Chamberlain, 2nd Squadron Officer, 2nd Regiment, Central India Horse, is granted privilege leave from the 4th December 1877 to the 15th January 1878.

By Order,
F. H. MAITLAND, Captain,
2nd Asstt. Agent, Govr. Gent.,
for Central India,
In charge of the Residency.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 14th December 1877.

No. 120.—With approval of the Government of India, Public Works Department, Lieutenant M. Laugharne, R.E., Assistant Engineer, officiated as Executive Engineer of the Ferozepore Division, Military Works, from 8th September to 7th October 1877, during the absence on privilege leave of Captain Goldie, R.E.

The 22nd December 1877.

No. 125.—Mr. R. M. Slane, Accountant, 3rd Grade, attached to the Office of Examiner of Accounts, Military Works, is granted one month's privilege leave, with effect from 21st December 1877.

ALEX. TAYLOR, Lieut.-Genl., R.E.,
Offg. Insp. Genl. of Mily. Works.

DIRECTOR OF STATE RAILWAYS, North-Eastern System.

NOTIFICATIONS.

Darjeeling, the 29th December 1877.

No. 98.—Baboo Nundo Lall Sein, Accountant, 3rd Grade, Tirhoot State Railway, returned, on the forenoon of the 11th December 1877, from the privilege leave granted in Notification No. 94 of the 4th idem.

No. 99.—Sub-Conductor J. McCawley, Sub-Engineer, 3rd Grade, Northern Bengal State Railway, is placed in charge of the Dhubijhora Survey at Kharseong, with effect from the 7th November 1877.

No. 100.—Mr. J. Barron, Executive Engineer, 4th Grade, Northern Bengal State Railway, availed himself, on the afternoon of the 6th December 1877, of the furlough granted in Notification No. 64 of the 6th October 1877.

No. 101.—Mr. E. Lacey, Accountant, 1st Grade, Tirhoot State Railway, not having availed himself of the privilege leave granted in Engineer-in-Chief's Notification No. 70 of the 13th December 1876, the Notification in question is hereby cancelled.

No. 102.—Baboo Lall Mohun Dass, Accountant, 4th Grade, Tirhoot State Railway, is granted twenty-four days' privilege leave, with effect from the 22nd November 1877.

No. 103.—With reference to Government of India, Public Works Department, Notification No. 534 of the 20th December 1877, Mr. E. Lacey, Accountant, 1st Grade, was relieved on the afternoon of the same day of his duties on the Tirhoot State Railway, for transfer to the Office of the Accountant General, Public Works Department.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 31st December 1877.

No. 68.—With reference to the Director of State Railways, Central System, Notification No. 34, dated the 5th December 1877, Mr. C. Thomson, Executive Engineer, 4th Grade (temporary rank), reported his arrival at Delhi on the forenoon of the 11th December 1877.

FRED. FIREBRACE,
Manager.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 3rd January 1878 ... Rs. 83,80,782-3-0

W. WATERFIELD,

Treasurer to the Govt. of India.

CALCUTTA,
4th Jan. 1878.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Dec. 17	26,067	1,72,225	4,33,428	80,02,801	92,48,741	1,02,01,058
" 18	10,037	2,86,539	4,27,332	55,82,480	93,21,655	1,04,37,650
" 19	2,600	2,12,157	1,18,724	51,73,704	91,17,204	1,02,09,979
" 20	...	1,45,492	4,26,640	50,32,421	93,14,017	1,04,70,798
" 21	4,534	2,86,915	4,37,706	46,34,119	91,78,195	1,07,55,737
" 22	...	2,49,982	4,22,992	42,10,684	91,72,009	1,08,70,857

CALCUTTA MINT.
The 27th Dec. 1877.

J. F. TENNANT,
Offg. Mint Master.

Report of a Deserter from the 2-7th Regiment of Royal Fusiliers, dated at Belgaum, this 27th day of December 1877.

Number, Rank, and Name.	At what Place Enlisted.
No. 49Ba.—175, Private Thomas Edwards.	Norwich.
Age.—38 years.	Parish and County in which Born.—St. Michael Bastony, Norwich.
Size.—5 feet 5 inches.	Marks.—None.
Color of—	Trade.—Shoemaker.
Complexion, fresh; hair, brown; eyes, hazel.	Coat or Jacket,—
Date of Desertion,—7 A.M., 26th December 1877.	Waistcoat,—
Place of Desertion,—Belgaum.	Breeches or Trowsers,—
Date of Enlistment,—20th August 1868.	REMARKS.—None.
	Under 20 years' service.

H. KERR, Major,
Comdg. 2-7th Royal Fusiliers.

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

The undermentioned Candidates have passed the First Examination in Arts:—

FIRST DIVISION.

In Order of Merit.

1 Chattopadhyay, Ramnath	... Presidency College.
2 " Sureschandra	... Ditto.
3 Doran, E.	... St. Xavier's College.
4 Ghosh, Nagendranath	... Presidency College.
5 Bagchi, Ramaprasad	... Ditto.
6 Chakravarti, Harischandra	... Hooghly College.
7 Gosvami, Jadunath.	... Presidency College.
8 Chattopadhyay, Kshetraprasad	... Ditto.
9 Younan, W.	... St. Xavier's College.
10 Sinha, Purnendunarayan	... Patna College.
11 { Govindaprasad	... Muir Central College.
{ Chakravarti, Dwarkanath	... Presidency College.
{ Ray, Kalimohan	... General Assembly's Institution.
13 { Chaudhuri, Suryyakumar	... Ditto.
{ Maitra, Ramgopal	... Benares College.
16 Bandyopadhyay, Kantibhusan (I)	... Hooghly College.
17 { Mukhopadhyay, Upendranath	... Ditto.
{ Som, Trailokyanath	... Ditto.
19 Sarkar, Biharilal	... Metropolitan Institution.
20 Chattopadhyay, Ramanimohan	... Ditto.
21 Sundarlal	... Muir Central College.

SECOND DIVISION.

In Alphabetical Order.

Adhikari, Nilratan	... Berhampore College.
Arndt, G. A. H.	... St. Thomas' College, Colombo.
Ashe, Reginald	... St. Xavier's College.
Bagchi, Mahendranath	... Teacher.
Baldevram	... Benares College.
Bandyopadhyay, Kalipada	... Kishnaghur College.
" Kumadnath	... Presidency College.
" Nilmani	... L. M. S. Institution, Bhowanipur.
" Surendranath	... Presidency College.
10 Bansidhar	... Agra College.
Basu, Basantakumar	... Metropolitan Institution.
" Govindachandra	... General Assembly's Institution.
" Jagadishchandra	... St. Xavier's College.
" Saratchandra	... Ex.-Student, Dacca College.
Bhironprasad	... Agra College.
Chakravarti, Durgakanta	... Bauleah High School.
" Gopinath	... Hooghly College.
" Hridaynath	... F. C. Institution, Calcutta.
" Syamacharan	... Ditto.
20 Chaudhuri, Dinanath	... Berhampore College.
Chattopadhyay, Gopalchandra	... Presidency College.
" Manmatha	... Ditto.
" Sasibhusan	... Canning College, Lucknow.
" Sonatan	... Ditto.
Choteylal	... Ditto.
Dás, Krishnalal	... Benares College.
Datta, Jugalkisor	... Hooghly College.
" Modhusudan	... Midnapore High School.
De, Jaharilal	... Hooghly College.
30 Dougre, Gopal Ramchandra	... High School, Jabalpur.
Dwarkadas	... Lahore College.
Evarts, A. C. C.	... St. Thomas' College, Colombo.
Gangaram	... Lahore College.
Ghosh, Atulchandra	... Presidency College.
" Basantakumar	... Dacca College.
" Ishanchandra	... Cathedral Mission College.
" Matilal	... High School, Jabalpur.
" Nandalal	... Berhampore College.
" Rajendralal	... Presidency College.
40 " Sasikumar	... Metropolitan Institution.
Ghoshal, Navinchandra	... Presidency College.
Gupta, Prasannakumar	... General Assembly's Institution.

Háti, Banwarilal	...	General Assembly's Institution.
Jordan, J. G.	...	St. Xavier's College.
Laha, Srischandra	...	Presidency College.
Lahiri, Hrishikes	...	Berhampore College.
" Pulinvihari	...	F. C. Institution, Calcutta.
Lakshmiram	...	St. John's College, Agra.
Mahommed Husain	...	Lahore College.
50 Mitra, Avinashchandra	...	F. C. Institution, Calcutta.
" Bankimchandra	...	Metropolitan Institution.
" Bhagavaticharan	...	Hooghly College.
" Hemchandra	...	Cathedral Mission College.
" Rajesvar	...	Patna College.
Mukhopadhyay, Gopalchandra	...	Cathedral Mission College.
" Kaliprasanna	...	Patna College.
" Nriyagopal	...	General Assembly's Institution.
" Ramprasanna	...	Sanskrit College.
Niblett, R. H.	...	Benares College.
60 Pan, Kalipada	...	General Assembly's Institution.
Pande, Hariram	...	Muir Central College.
Rashakvihari	...	Agra College.
Ray, Amritlal	...	Metropolitan Institution.
" Benibhusan	...	Presidency College.
" Jagadischandra	...	Licence in Civil Engineering.
" Rajanikanta (Junior)	...	General Assembly's Institution.
Raychaudhuri, Asutosh	...	Metropolitan Institution.
Sahu, Durgacharan	...	Cuttack College.
Sanyal, Bishnuchandra	...	Agra College.
70 Sarkar, Gopalchandra	...	Bauleah High School.
" Ramchandra	...	Dacca College.
Sarkies, C. J.	...	St. Xavier's College.
Sen, Chundicharan	...	Presidency College.
" Dakshinacharan	...	F. C. Institution, Calcutta.
" Rajmohan	...	Benares College.
" Srischandra	...	Ex-Student, Cathedral Mission College.
Sinha, Gajaraj	...	High School, Jabalpur.
Sivaprasad	...	Agra College.
Sivapratap	...	Ditto.
80 Sur, Akshaykumar	...	Presidency College.
Syamvihari	...	Patna College.
Tirathram Chopea	...	Lahore College.
Umar Bakhsh	...	Ditto.
Umrao Singh	...	Ditto.
85 Wilsane, A. H.	...	Doweton College.

THIRD DIVISION.

In Alphabetical Order.

Amir Hasan	...	Muir Central College.
Badruddin	...	Benares College.
Bajpai, Lulluram	...	Canning College, Lucknow.
Bandyopadhyay, Akshaykumar	...	Hooghly College.
" Bipinvihari	...	Agra College.
" Devendranath	...	Presidency College.
" Haripada	...	Metropolitan Institution.
" Jogendranath	...	L. M. S. Institution, Bhowanipore.
" Jogendranath (I)	...	Hooghly College.
10 " Kalikumar	...	Ditto.
Basu, Akshaykumar	...	Ex-Student, Presidency College.
" Anantakumar	...	Dacca College.
" Bijaygovinda	...	Hooghly College.
" Bipinvihari	...	Metropolitan Institution.
" Brajanath	...	Sanskrit College.
" Govindachandra	...	Muir Central College.
" Jogendranath	...	Krishnaghur College.
" Jotendranath	...	F. C. Institution, Calcutta.
" Latuvihari	...	Cathedral Mission College.
20 " Nagendralal	...	L. M. S. Institution, Bhowanipore.
" Nandakumar	...	Ex-Student, Dacca College.
" Rajanikanta	...	Dacca College.
" Syamacharan	...	Patna College.
Batra, Nehalchand	...	Lahore College.
Bhar, Rajkrishna	...	Hooghly College.
Bhargaw, Ramesvarprasad	...	Ex-Student, Muir Central College.
Bhattacharyya, Guruprasad	...	Canning College, Lucknow.

Bhattacharyya, Jognesvar	...	Ex-Student, Krishnaghur College.
" Maumathanath	...	L. M. S. Institution, Bhowanipore.
30 " Priyanath	...	Ex-Student, Presidency College.
" Sivaprasanna	...	Hooghly College.
Bisvas, Girischandra	...	Benares College.
" Jogendrachandra	...	Cathedral Mission College.
Chakravarti, Chandrakanta	...	Ditto.
" Jadunath	...	F. C. Institution, Calcutta.
Chandra Manmohan	...	Cathedral Mission College.
Chandulal	...	Lahore College.
Chattopadhyay, Bholanath	...	Canning College, Lucknow.
" Biharilal	...	Dacca College.
40 " Birinchilal	...	Metropolitan Institution.
" Bishnupada	...	Hooghly College.
" Isanchandra	...	Metropolitan Institution.
" Ramnath	...	F. C. Institution, Calcutta.
" Saratchandra	...	St. Xavier's College.
" Srinath	...	Presidency College.
" Upendrakumar	...	Maharaja's College, Jeypur.
Das, Akshaycharan	...	Presidency College.
" Kaminikumar	...	Dacca College.
" Taritmohan	...	Hooghly College.
50 Dasgupta, Kedarnath	...	General Assembly's Institution.
Datta, Annadacharan	...	Benares College.
" Jogendranath	...	Metropolitan Institution.
" Kshetramohan	...	Ditto.
" Maheschandra	...	Dacca College.
" Nirmalchandra	...	Ex-Student, Metropolitan Institution.
" Saratchandra	...	Presidency College.
" Satyacharan	...	F. C. Institution, Calcutta.
" Taraknath	...	Cathedral Mission College.
Dikshit, Jagannath Ganes	...	High School, Jabalpur.
60 Dube, Durgaprasad	...	Patna College.
" Raghuvardayal	...	Canning College, Lucknow.
Gabriel, J.	...	Muir Central College.
Gaurisankar	...	Agra College.
Ghosh, Jivankrishna	...	Presidency College.
" Jogendranath	...	Berhampore College.
" Kaliprasanna	...	Dacca College.
" Lalitbhushan	...	L. M. S. Institution, Bhowanipore.
" Manmahan	...	Presidency College.
" Narayanchandra	...	F. C. Institution, Calcutta.
70 " Prasannakumar	...	Bauleah High School.
" Sasidhar	...	General Assembly's Institution.
" Sivapada	...	L. M. High School, Benares.
Ghoshal, Aghornath	...	General Assembly's Institution.
Gokhale, Rowji Kasinath	...	High School, Jabalpur.
Guha, Basantakumar	...	Dacca College.
Gupta, Chandrakanta	...	L. M. S. Institution, Bhowanipore.
" Rajanikanta	...	Dacca College.
Hemmat Ali	...	Hooghly College.
Keshavanand	...	Muir Central College.
80 Krishnachandra	...	Benares College.
Lahiri, Jagadischandra	...	Free Church Institution, Calcutta.
Mahadeoprasad Lala	...	Benares College.
Mahanti Purnachandra	...	Ex-Student, Dacca College.
Mahommed Ali	...	Lahore College.
" Syed Alay	...	Agra College.
Maitra, Amvikacharan	...	General Assembly's Institution.
" Piyarimohan	...	Metropolitan Institution.
Majumdar, Devendranath	...	Krishnaghur College.
Mullik, Suratnath	...	Presidency College.
90 Mercedes, J. D.	...	La Martiniere College, Calcutta.
Misra, Matilal	...	Patna College.
" Ramgovinda	...	Bauleah High School.
Mitra, Kalachand	...	Dacca College.
" Kaliprasanna	...	Metropolitan Institution.
" Saradaprasad	...	Ex-Student, St. John's College, Agra.
" Suratlal	...	Presidency College.
Mithanlal	...	Lahore College.
Mukhopadhyay, Annadaprasad	...	L. M. S. Institution, Bhowanipore.
" Charuchandra	...	Patna College.
100 " Durgacharan	...	Lahore College.
" Girendrachandra	...	Ex-Student, General Assembly's Institution.

Mukhopadhyay, Harimohan	...	F. C. Institution, Calcutta.
" Kantichandra	...	L. M. S. Institution, Bhowanipore.
" Priyanath	...	Ditto.
" Tarinicharan	...	Ex-Student, F. C. Institution, Calcutta.
Munsi, Gurunath	...	Bauleah High School.
Ohdadar, Jnanendranath	...	Metropolitan Institution.
Pain, Syamlal	...	F. C. Institution, Calcutta.
Pal, Purnachandra	...	Metropolitan Institution.
110 Pano, Vindesariprasad	...	Benares College.
Pophali, Gopal Anaji	...	High School, Jabalpur.
Radharamana	...	Muir Central College.
Ramsingh	...	Canning College, Lucknow.
Ray, Asutosh	...	Ex-Student, F. C. Institution, Calcutta.
" Indubhushan	...	L. M. S. Institution, Bhowanipore.
" Kedarnath	...	Ex-Student, General Assembly's Institution.
" Lakshminarayan	...	General Assembly's Institution.
" Nagendrakumar	...	Presidency College.
" Purnachandra	...	Berhampore College.
120 " Satinath	...	Canning College, Lucknow.
" Satischandra	...	Metropolitan Institution.
Rudra, Kaligopal	...	Hooghly College.
Saha, Jaladhar	...	Presidency College.
Sahay, Brajanandan	...	Patna College.
Sahu, Krupanidhi	...	Cuttack College.
Sanyal, Jaychandra	...	Benares College.
Sarkar, Bholanath	...	General Assembly's Institution.
" Navagopal	...	Presidency College.
" Pulinivhari	...	Ditto.
130 Sen, Annadacharan	...	Ditto.
" Bipinivhari	...	Dacca College.
" Rameschandra	...	Presidency College.
" Saratchandra	...	Dacca College.
" Syamacharan	...	Cathedral Mission College.
" Upendranath	...	General Assembly's Institution.
Sirajuddin	...	Agra College.
Singh, Arjan	...	Lahore College.
" Sundar	...	Ditto.
Sinha, Amritlal	...	Canning College, Lucknow.
140 " Bhaibaz	...	Patna College.
" Harendranarayan	...	Ditto.
" Kshetralal	...	Ex-Student, Krishnaghur College.
Souvlker, Keshavahari	...	High School, Jabalpur.
Syed Akdar Alam	...	Hooghly College.
" Baquir Ali	...	Benares College.
Takrimuddin	...	St. Xavier's College.
147 Tewari, Dindayal	...	Maharaja's College, Jeypur.

The undermentioned Candidates have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

Abdul Wahhab	...	Calcutta Mudressa.
Adhikari Krishna Kisor	...	Kandi School.
Aganoor, M. S. P.	...	Armenian Phil. Academy.
Anthony, G.	...	Mussoorie School.
Arthur, S.	...	St. George's College, Mussoorie.
Ashton, A. H.	...	Bishop Cotton School, Simla.
Baker, C. W.	...	La Martiniere College, Lucknow.
Bandyopadhyay, Jogendranath	...	Hooghly Collegiate School.
10 " Kumadinikanta	...	Jagannath School, Dacca.
" Lalitmohan	...	Hindu School.
" Rajendrachandra	...	Sanskrit College.
" Rakhalchandra	...	Hooghly Branch School.
" Ramnath	...	Kuchiacole Radhaballabh Institution.
" Saratchandra	...	Kishnaghur Collegiate School.
" Sirischandra	...	Pogose School, Dacca.
Barat, Surendranath	...	Sanskrit Collegiate School.
Basak, Lalvihari	...	Oriental Seminary.
Basu, Bhupalchandra	...	Naral H. C. E. School.
20 " Dinanath	...	L. M. S. Institution, Bhowanipore.
" Fanibhusan	...	Berhampore Collegiate School.
" Haranchandra	...	Konnogur School.
" Hemendranath	...	Jagannath School, Dacca.

Basu, Janakinath	...	Calcutta School.
" Khagendranath (I)	...	Hindu School.
" Mahendranath	...	Hare School.
" Raicharan	...	Naral H. C. E. School.
" Sasibhusan	...	Howrah School.
" Upendranath	...	Nizamut School, Moorshedabad.
Beatson, A. M.	...	St. Xavier's College.
30 Bhattacharyya, Akshaykumar	...	Hooghly Collegiate School.
" Kailaschandra	...	Calcutta Training Academy.
" Ramsadan	...	Bankura School.
Bisvas, Baradakanta	...	Barisal School.
Blake, G.	...	La Martiniere College, Calcutta.
Bonerjee, Rajendra Misry	...	Doveton College.
Burvett, W. J.	...	La Martiniere College, Lucknow.
Chakravarti, Bhupati	...	General Assembly's Institution.
" Harihar	...	Mymensing School.
" Jnanendranath	...	Cawnpur Zillah School.
40 " Mahinimohan	...	Pabna Zillah School.
" Rajanikanta	...	Mymensing School.
" Rajmohan	...	Dacca Collegiate School.
" Ramgopal	...	L. M. S. Institution, Bhowanipore.
" Rasikchandra	...	Barisal School.
Champati, Atulchandra	...	Hare School.
Chattopadhyay, Abhaykumar	...	Dacca Collegiate School.
" Kunjavihari	...	Barisal School.
" Lakshanchandra	...	Hare School.
Chaudhuri, Sripada	...	Hindu School.
50 " Sureschandra	...	Hare School.
Cooke, E.	...	Doveton College.
Dan, Jnanendranath	...	Konnogur School.
Das, Gaganchandra	...	Dacca Collegiate School.
" Gaganchandra	...	Mymensing School.
" Harinath	...	General Assembly's Institution.
" Jogendrachandra	...	Hare School.
" Radhagovinda	...	Bauleah High School.
Datta, Brajahari	...	Pogose School, Dacca.
" Girischandra	...	Commillah School.
60 " Jadavchandra	...	Metropolitan Institution.
" Jadunath	...	Hooghly Collegiate School.
" Mahimchandra	...	Mymensing School.
Dattilal	...	Allahabad High School.
De, Gangagovinda	...	Bogra Zillah School.
" Kanailal	...	Oriental Seminary.
" Kisorilal	...	Hindu School.
" Kunjavihari	...	Santosh Janhavi School.
" Sasibhusan	...	Metropolitan Institution.
Dhar, Avinashchandra	...	Hindu School.
70 Duncan, E. J.	...	Mussoorie School.
Durgadaya	...	Cawnpur Zillah School.
Gangopadhyay, Amarnath	...	Hindu School.
" Devendranath	...	L. M. S. Institution, Bhowanipore.
" Makhanlal	...	Hooghly Collegiate School.
Gasper, G. S.	...	Doveton College.
Ghatak, Annadaprasanna	...	Maldah School.
Ghosh, Apurvachandra	...	Hare School.
" Bipinivhari	...	Ditto.
" Charuchandra	...	Metropolitan Institution, Sampeoker Branch.
80 " Panchanan	...	Hooghly Branch School.
" Sasibhusan	...	F. C. Institution, Calcutta.
" Sirischandra	...	Midnapore High School.
" Surendranath	...	Hindu School.
" Tarapada	...	General Assembly's Institution.
Gupta, Govindagopal	...	Kandi School.
" Jnanchandra	...	Sanskrit College.
Hafazat Kharim	...	Patna Collegiate School.
Hefferan, A.	...	St. Xavier's College.
Herbert, H.	...	Bishop Cotton School, Simla.
90 Housden, W. P.	...	Mussoorie School.
James, H. W.	...	Do.
Kar, Gopalkrishna	...	Hare School.
Kunar, Sasibhusan	...	F. C. Institution, Calcutta.
Laha, Amvikacharan	...	Hindu School.
" Lalitmohan	...	Hare School.

Lahiri, Nilmadhav	...	Hindu School.
Lefranc, A. L.	...	Doveton College.
Leonard, J.	...	La Martiniere College, Lucknow.
Litster, D.	...	Bishop Cotton School, Simla.
100 Mahamad Husain	...	Calcutta Mudressa.
Mahbub Alam	...	Aligurh M. A. O. College.
Majumdar, Brindavanchandra	...	Hare School.
" Ramchandra	...	Calcutta Training Academy.
" Sasilochar	...	Rungpore High School.
Mallik, Mahanlal	...	Utterpara School.
" Priyalal	...	Hare School.
" Rajendranath	...	South Suburban School, Kalighat.
Mansaram	...	Ludiana Mission School.
McDonald, W. C.	...	St. Peter's College, Agra.
110 McLeod, C. F.	...	St. George's College, Mussoorie.
Michael, G.	...	Doveton College.
Mitra, Asutosh	...	Hare School.
" Baradakanta	...	Metropolitan Institution, Sampooker Branch.
" Ganendranath	...	Hare School.
" Hemchandra	...	Konnogur School.
" Narendrakrishna	...	General Assembly's Institution.
" Rasamay	...	Beerbhoom School.
" Sarvananda	...	Naral H. C. E. School.
" Sirischandra	...	Bauleah High School.
120 " Surendranath	...	Hare School.
Mubarak Hosain	...	Calcutta Mudressa.
Mukhopadhyay, Akhilchandra	...	L. M. S. Institution, Bhowanipore.
" Bidhubhusan	...	Hare School.
" Devendranath	...	Krishnagur Collegiate School.
" Kunjavihari	...	Utterpara School.
" Piyarilal	...	Hindu School.
" Saratchandra	...	Hooghly Collegiate School.
" Sripati	...	Do. Do.
Nan, Lalitmohan	...	Hare School.
130 Nath, Bisvambhar	...	Delhi District School.
Panda, Kaliprasanna	...	Sanskrit College.
Pendherker, Balwant Raghunath	...	Jabalpur High School.
Pramanik, Harinath	...	Krishnagur Collegiate School.
Ramsajivan Lal	...	Pertabgaur High School.
Ray, Govindachandra	...	Hooghly Collegiate School.
" Mahimchandra	...	Calcutta Institution.
" Manmohan	...	Burdwan Maharaja's School.
" Tarinicharan	...	South Suburban School, Kalighat.
" Upendranath	...	Hindu School.
140 Raychaudhuri, Akshay Kumar	...	Behala Mission School.
" Amareschandra	...	Kisnnagur A. V. School.
Rodrigues, C.	...	St. Joseph's School.
Rudra, S. K.	...	St. James' School.
Sadhunarayan	...	Delhi District School.
Sankarlal	...	District School, Amritsar.
Sarkar, Durgacharan	...	Metropolitan Institution, Sampooker Branch.
" Kalikumar	...	Hare School.
" Purnachandra	...	Barrackpore School.
Sarvadhikari, Devprasad	...	Hare School.
150 Shafi Mahommed	...	Delhi District School.
Sen, Bankimchandra	...	Hindu School.
" Binodvihari	...	Do.
" Bisveswar	...	Barisal Government School.
" Devendramohan	...	Jagannath School, Dacca.
" Girischandra	...	Do.
" Jogendranath	...	Barisal Government School.
" Mahendranath	...	Hare School.
Sen Gupta, Kisorimohan	...	Utterparah School.
Set, Dhanvallabh	...	Hare School.
160 Shark, A. W.	...	Doveton College.
Shirolay, Krishnaji Anant	...	F. C. Institution, Nagpur.
Sinha, Ramchandra	...	Hare School.
" Satyendraprasanna	...	Beerbhoom School.
Slave, E.	...	La Martiniere College, Lucknow.
Smith, F. J.	...	Do. Calcutta.
Stark, W. E.	...	Serampore College.
Tait, G. W.	...	Doveton College.
Togood, F.	...	Bishop Cotton School, Simla.
Wadlay, H. T.	...	La Martiniere College, Lucknow.
170 Warde, C. P.	...	St. Xavier's College.

Wood, H.	...	Bishop Cotton School, Simla.
172 Younan, J.	...	St. Xavier's College.

SECOND DIVISION.

In Alphabetical Order.

Aba Balagi Adabe	...	City School, Nagpur.
Abdul Aziz	...	District School, Delhi.
" Hamed	...	Allahabad High School.
" Kader	...	Dacca School.
Abdur Rahim II	...	Calcutta Madrassa.
Adhya Asutosh	...	Hindu School.
Aftabuddin Ahmed	...	Midnapore High School.
Afzaluddin Ahmed	...	Doveton College.
Ali Hasun	...	Sultanpur Zillah School.
10 " Jafar	...	Kapurthala School.
" Karim	...	Calcutta Madrassa.
" Sadeq	...	Kapurthala School.
Ambaprasad	...	Hume's High School, Etawah.
Ata Hosain	...	Barabanki High School.
Atmaram	...	Gya Zillah School.
Bagchi, Dinanath	...	Kishnaghar Collegiate School.
Baksi, Saradaprasad	...	Burdwan Maharajah's School.
Balaram Dajiba Pendke	...	F. C. Institution, Nagpur.
Balkrishna Apaji Purohit	...	City School, Nagpur.
20 Bandyopadhyay, Amvikacharan	...	Santosh Janhavi School.
" Anathvandhu	...	Kishnaghar Collegiate School.
" Avinaschandra (Senior)	...	General Assembly's Institution.
" Baninath	...	Patna College.
" Bhavanicharan	...	Hugli Collegiate School.
" Devendranath	...	St. Xavier's College.
" Haridas	...	Bengallitollah Preparatory School.
" Harimoban	...	Utterparah School.
" Hemchandra	...	General Assembly's Institution.
30 " Kalidhan	...	Barisa School.
" Kesavial	...	Howrah School.
" Kshetra Nath.	...	Canning College, Lucknow.
" Kunja Vihari	...	Barranagar Hindu School.
" Lalit Kisor	...	Beerbhoom School.
" Lalit Mohan	...	Santosh Janhavi School.
" Nityagopal	...	Ilsoha Mondlye School.
" Panchkari	...	General Assembly's Institution.
" Rajkisor	...	Jagatballabpore H. C. E. School.
" Sasibhusan	...	L. M. S. Institution, Bhowanipore.
" Satya Charan	...	Sanskrit College.
40 " Satyadhan	...	Ditto.
" Satyasaran	...	South Suburban School, Kalighat.
" Taraprasanna	...	Canning College, Lucknow.
Barthalomeusz, G. F.	...	Trinity College, Kandy.
Barthalomeusz, A.	...	Ditto.
Baruya, Gunagovinda	...	Goalpara Zillah School.
Basak, Binadvihari	...	Pubna School.
Basu, Annapurna Chandra	...	Metropolitan Institution.
" Basanta Kumar	...	Dacca Collegiate School.
" Chandra Kumar	...	Ditto.
50 " Chunilal	...	Sanskrit College.
" Dyal Chandra	...	Hugli Collegiate School.
" Devendranath	...	Sanskrit College.
" Haramohan	...	Jagannath School, Dacca.
" Haripada (Junior)	...	General Assembly's Institution.
" Haripada (Senior)	...	Ditto.
" Jagatvandhu	...	Ditto.
" Jogendranath	...	L. M. S. Institution, Bhowanipore.
" Kailaschandra	...	Commillah School.
" Khagendranath	...	Hindu School.
60 " Kshetramohan II	...	Barrackpore School.
" Manmathanath	...	Konnagar School.
" Nagendranath	...	Konnagar School.
" Nivaranachandra	...	Berhampore Collegiate School.
" Priyanath	...	Metropolitan Institution.
" Saratchandra	...	Patna Collegiate School.
" Satischandra (Senior)	...	General Assembly Institution.
" Srischandra	...	St. Xavier's College.
" Sureschandra	...	L. M. S. Institution, Bhowanipore.
" Trailokyanath	...	L. M. School, Midnapore.

70	Bates, A. G.	... Memorial School, Lucknow.
	Beniprasad	... Midnapore Zillah School.
	Beniprasad	... Teacher.
	Bhadra, Matilal	... Gauhati Zillah School.
	Bhaduri, Syamacharan	... Hindu School.
	Bhagavanprasad	... Allahabad High School.
	Bhagavan Prasad	... Hume's High School, Etawah.
	Bhagavan Bajirao Auddhall	... City School, Nagpur.
	Bhattacharyya, Asutosh	... Hugli Branch School.
80	" Baidyanath	... Navadwip C. M. S. School.
	" Bidhubhusan	... Burdwan Maharajah's School.
	" Bijaygopal	... Navadwipa Hindu School.
	" Binadvihari	... Patna Collegiate School.
	" Chandrakanta	... South Suburban School, Kalighat.
	" Chaturanan	... Victoria College, Agra.
	" Jadunath	... Jessore Zillah School.
	" Makundaram	... Utterparah School.
	" Mritunjay	... Berhampore Collegiate School.
	" Nimaicharan	... Barasat Government School.
90	" Nivaranachandra	... Chinsurah Hindu School.
	" Sirdas	... Burdwan Maharajah's School.
	" Sukumar	... Navadwipa Hindu School.
	" Upendranath	... Sanskrit Collegiate School.
	Biharilal	... Sultanpur High School.
	Biswas, Daniel Premchand	... Pubna Zillah School.
	" Ghanesyam	... Hugli Collegiate School.
	" Girischandra	... Baripore School.
	" Girindranath	... Hare School.
	" Navakrishna	... Barisa School.
	Blaze, L. E.	... Trinity College, Kandy.
100	Bordoloye Anandaram Sarma	... Nowgong Zillah School.
	Brojabhusanprasad	... Joynarayan College, Benares.
	Brijlal	... District School, Amritsar.
	Brocklesby, J. W.	... St. Peter's College, Agra.
	Burway, Shankar Trimbuk	... Jabalpur High School.
	Caleb, C. C.	... A. M. E. School, Moradabad.
	Chakravarti, Benodvihari	... Burdwan Maharajah's School.
	" Durgataram	... General Assembly's Institution.
	" Harendranarayan	... Bogra School.
	" Jaminikumar	... Jagannath School, Dacca.
110	" Jogeschandra	... Teghoria School.
	" Kailaschandra	... Naral School.
	" Mahendranath	... Banda Zillah School.
	" Mahendranath	... Harinabhi A. S. School.
	" Narendranath	... Berhampore Collegiate School.
	" Prasannakumar	... Jagannath School, Dacca.
	" Prasannakumar	... Pogose School, Dacca.
	" Priyanath	... Baripore School.
	" Ramendra	... Krishnaghur Collegiate School.
	" Sasibhushan	... General Assembly's Institution.
120	" Surendranath	... Krishnaghur A. V. School.
	" Syamacharan	... Jagannath School, Dacca.
	" Taraprasanna	... Metropolitan Institution.
	" Trailokyanath	... Sarodaprasad Institution, Chuckdigi.
	Chand, Rajkumar	... Dacca Collegiate School.
	Chandra, Trailokyanath	... Midnapore High School.
	Chater, C. C.	... Armenian Philanthropic Academy.
	Chattopadhyay, Adharchandra	... Hooghly Branch School.
	" Asutosh	... General Assembly's Institution.
130	" Avinashchandra	... Barrackpore School.
	" Becharam	... Ranchi Zillah School.
	" Bholanath	... Mohanad Mission School.
	" Bholanath	... Superior Zillah School, Benares.
	" Bhuvanmohan	... Sanskrit Collegiate School.
	" Bidhubhushan	... L. M. School, Khagra.
	" Binaychandra	... F. C. Institution, Calcutta.
	" Chintamani	... Barisa School.
	" Gangacharan	... Pogose School, Dacca.
	" Haranachandra	... Baripore School.
	" Kunjavihari	... Barasat Government School.
140	" Mahendranath	... L. M. S. Institution, Bhowanipore.
	" Mahimchandra	... Ooterparah School.
	" Saratchandra	... Howrah School.
	" Sasibhushan	... Dacca Collegiate School.
	" Sarapati	... Hare School.

	Chaturvedi, Devidas	... Agra Collegiate School.
	" Haribhanjanprasad	... Ditto.
	" Ochhelal	... Ditto.
	Chaube, Jhalkhan	... Jabalpur High School.
	Chaudhuri, Akshaykumar	... South Suburban School, Kalighat.
150	" Baradakanta	... Hooghly Collegiate School.
	" Bhagavaticharan	... Andool School.
	" Jaychandra	... Hooghly Branch School.
	" Lalitmohan	... L. M. School, Khagra.
	" Taraknath	... General Assembly's Institution.
	" Umeschandra	... Bauleah High School.
	Chuckalal	... Banda Zillah School.
	Corrigan, W. A. R.	... LaMartiniere College, Lucknow.
	Dás, Amritlal	... Barrackpore School.
	" Amvikacharan	... Sylhet Zillah School.
160	" Baikuntesvar	... Dacca Collegiate School.
	" Gadadhar	... General Assembly's Institution.
	" Ghanesyam	... Allygurh Govt. School.
	" Gopal	... C. M. School, Amritsar.
	" Gursarn	... Peshawur Mission School.
	" Haridas	... Barrackpore School.
	" Harkishen	... Lahore District School.
	" Kalikumar	... Sibpore H. C. E. School.
	" Kalikumar	... Nawab Abdul Gunny's School.
	" Khirod Chandra	... Khulna H. C. E. School.
170	" Lakshminarayan	... F. C. Institution, Chinsurah.
	" Mahiram	... Goalpara Zillah School.
	" Matilal	... Gya Zillah School.
	" Narayan	... C. M. School, Amritsar.
	" Piyarimohan	... Rungpur School.
	" Prasannakumar	... Jagannath School, Dacca.
	" Pulinvihari	... Jagannath School, Dacca.
	" Radhavinod	... Sylhet Zillah School.
	" Ramkumar	... Bankura School.
	" Sivchandra	... Hare School.
180	" Sivchandra	... Seal's Free College.
	" Taraknath	... L. M. S. Institution, Bhowanipore.
	Dasaundimal	... District School, Lahore.
	Dasgupta, Kaliprasanna	... Dacca School.
	Dastidara Syamacharan	... Chittagong High School.
	Datta, Bijaychandra	... Faridpur School.
	" Binodvihari	... Hooghly Branch School.
	" Bipinchandra	... Chittagong High School.
	" Chandrasekhar	... Kuchiakole Radhaballabh Institution.
	" Hembhushan	... General Assembly's Institution.
190	" Kaliprasanna	... Dacca School.
	" Madhavachandra	... Metropolitan Institution.
	" Mahendranath	... Ditto ditto.
	" Mahimchandra	... Hooghly Branch School.
	" Prasannakumar	... Seal's Free College.
	" Pratulechandra	... Sanskrit Collegiate School.
	" Radhikaprasad	... Chinsurah Grammar School.
	" Rasamay	... Ditto ditto.
	" Sudhamay	... Noakhally School.
	" Suklal	... Naral School.
200	" Udaykrishna	... Oriental Seminary.
	" Umeschandra	... Kuchiakole Radhaballabh Institution.
	De, Jogendranath	... Metropolitan Institution, Shampooker Branch.
	" Surendranath	... Patna Collegiate School.
	Dev, Atulchandra	... Silchar Government School.
	Devakar, Janardan Waze	... City School, Nagpur.
	Devichand	... Mission School, Jalandar.
	Dhar, Dwarkanath	... South Baharoo School.
	" Mahendranath	... Oriental Seminary.
	Dillon, F. W.	... Diocesan High School.
210	Dwarkaprasad	... Lakhimpore Government School.
	Essuff Ali Khundokar	... Dighapatia School.
	Fazl Rabb	... Allahabad High School.
	Fery, J.	... St. Thomas' College, Colombo.
	Foy, H.	... La Martiniere College, Lucknow.
	Gajadarprasad	... Unao High School.
	Gajanan Reaghoba Ghoorji	... F. C. Institution, Nagpur.
	Gangadhar Bhagvant Ghatye	... City School, Nagpur.
	Gangadhar Madhav Boochey	... F. C. Institution, Nagpur.

220	Gangopadhyay, Akshaykumar	... Behala Mission School.
"	" Gakulchandra	... F. C. Institution, Chinsurah.
"	" Kshetramohan	... F. C. Institution, Nagpur.
"	" Ramkrishna	... Metropolitan Institution.
"	" Thakurdas	... Hindu School.
"	" Upendranath	... Metropolitan Institution, Shampooker Branch.
	Ghatak, Nilmani	... Malda Zillah School.
	Ghosh, Avinashchandra (junior)	... Hare School.
"	" Avinashchandra	... General Assembly's Institution.
"	" Banawarilal	... Jessore Zillah School.
"	" Bhavasankar	... Sridharpore School.
230	" Bipinvihari	... Hooghly Collegiate School.
"	" Durgacharan	... F. C. Institution, Calcutta.
"	" Girijakisor	... Noakhally School.
"	" Girischandra	... Sanskrit College.
"	" Girischandra	... Kuchiakole Radhaballabh Institution.
"	" Golaplal	... Metropolitan Institution, Shampooker Branch.
"	" Harachandra	... Hooghly Branch School.
"	" Harachandra	... L. M. S. Institution, Bhowanipore.
"	" Haridas	... Salkea A. S. School.
240	" Hiralal	... Metropolitan Institution, Shampooker Branch.
"	" Jogendraprasad	... Ditto ditto.
"	" Jyotirmay	... Pakur School.
"	" Kalikumar	... Sanskrit College.
"	" Kuliprasanna	... Dacca Collegiate School.
"	" Krishnalal	... Oriental Seminary.
"	" Kunjavihari	... Dacca Collegiate School.
"	" Nityagopal	... Berhampore Collegiate School.
"	" Prasadchandra	... Barrackpore School.
"	" Pratapchandra	... Hare School.
"	" Rajendranath	... Metropolitan Institution, Shampooker Branch.
250	" Ramchandra	... L. M. S. Institution, Bhowanipore.
"	" Sambhunath	... Berhampore Collegiate School.
"	" Saradaprasad	... Kandi School.
"	" Sasibhushan	... Garden Reach School.
"	" Sasikumar	... Dacca Collegiate School.
"	" Saratkumar	... Howrah School.
"	" Sri-chandra	... Faridpore School.
"	" Tarukchandra	... Jagannath School, Dacca.
"	" Umeschandra	... General Assembly's Institution.
"	" Umeschandra II	... Santosh Janhavi School.
260	Ghoshal, Brindavanchandra	... Prannath School, Satkhira.
"	" Upendranath	... Metropolitan Institution.
"	Godfrey, T. R.	... Doveton College.
"	Golam Mahommed	... District School, Lahore.
"	Gosvami, Charuchandra	... Krishnagur Collegiate School.
"	" Manmohan	... Santipore Municipal School.
"	Grenier, J. E.	... St. Thomas' College, Colombo.
"	Guha, Abhaysankar	... Gauhati Zillah School.
"	" Anandamohan	... Commillah School.
"	" Asminikumar	... Mymensing School.
270	" Rohinikumar	... Faridpore School.
"	Gupta, Girischandra	... Calcutta School.
"	" Girindramohan	... C. M. School, Mirzapore, Calcutta.
"	" Gopendranandan	... L. M. School, Khagra.
"	" Hiranyakumar	... Hindu School.
"	" Kanglechandra	... Beerbhoom School.
"	" Tarinicharan	... Nizamat School, Moorshedabad.
"	" Umeschandra II	... Santosh Janhavi School.
"	Gurditmal	... District School, Lahore.
"	Hajra, Jogendranath	... Midnapore High School.
280	Haldar, Gaganchandra	... L. M. S. Institution, Bhowanipore.
"	" Jogendranath	... Midnapore High School.
"	Harcharanlal	... Cawnpore Zillah School.
"	Hari Ramchandra Chakradeva	... City School, Nagpur.
"	Hefferan, A.	... St. Xavier's College.
"	Hiranand	... Lahore District School.
"	Jagannath Swarup	... Patna Collegiate School.
"	Jaharilal	... Monghyr Zillah School.
"	Janakinath	... St. John's College, Agra.
"	Jash Bholanath	... Pogose School, Dacca.
290	Jhaddamal	... Victoria College, Agra.
"	Jharkhandi Somnath	... Superior Zillah School, Benares.
"	Johannes, G. J. F.	... Free School.
"	Johnstone, G.	... Wood's Academy.

	Jowalaprasad	... Lahore District School.
	Kamtaprasad	... Sitapur High School.
	Kar, Chandrakisor	... Mymensing School.
	Karmakar, Rasikchandra	... Baraset Government School.
	Kasinath Govind	... Jabalpur High School.
	Kesheo Ramchandragadgil	... City School, Nagpur.
300	Kenneman, H. A.	... Wesley College, Colombo.
	Khezer-ul-din Ahamed	... Rungpore School.
	Khirod Akhtar	... Calcutta Madrassa.
	Kuar, Akshay Kali	... Seal's Free College.
	Kunar Rajanikanta	... Badla A. V. School.
	Kundu, Bhutnath	... Hare School.
	" Gangadhar	... L. M. S. Institution, Bhowanipore.
	Lahiri, Bipinvihari	... Krishnagar A. V. School.
	" Gopalgovinda	... Berhampore Collegiate School.
	" Priyanath	... Serampore Collegiate School.
310	" Rajkrishna	... Maldah Zillah School.
	Lakshminarayan	... Ajmere Government College.
	Lalvihari	... Gonda High School.
	Lullenvihari	... Ditto ditto.
	Madak, Mahendranath	... Burdwan Maharajah's School.
	Magharan	... District School, Amritsar.
	Mahanti, Giridhari	... Cuttack Collegiate School.
	Mahisnavayan	... Patna Collegiate School.
	Mahmood Hasain	... Bareilly Collegiate School.
	Mahomiddin	... Lahore District School.
320	Mahommed Abdur Raof	... Calcutta Madrassa.
	" Ali	... Cuttack Collegiate School.
	" Hanif	... Sealkote Missionary School.
	" Karimuddin.	... Jabalpur High School.
	" Shah	... District School, Amritsar.
	Maiti, Radhanath	... Midnapore High School.
	" Upendranath	... Do. Do.
	Maitra, Sivechandra	... Allahabad High School.
	Majumdar, Bipinvihari	... Hindu School.
	" Hridaynath	... Khulna H. C. E. School.
330	" Prasannaakumar	... Mymensing School.
	" Purnachandra	... Chittagong School.
	" Ramchandra	... Jagannath School, Dacca.
	" Srinath	... Mymensing School.
	Mallik, Kaliprasanna	... General Assembly's Institution.
	" Priyanath	... Calcutta School.
	" Udaychandra	... Jessore Zillah School.
	Maliwiya, Madanmohan	... Allahabad High School.
	Mandal, Mahendralal	... L. M. S. Institution, Bhowanipore.
	" Sasibhushan	... Kuchiakole Radhaballabh Institution.
340	Manikram	... District School, Amritsar.
	Manilal	... Jabalpur High School.
	Manjilal	... Hume's High School.
	Mansaram	... District School, Delhi.
	Martin, A. C.	... La Martiniere College.
	Mathuraprasad	... Arrah School.
	Mathuraprasad	... Teacher.
	Mathur Maharaj Sing	... Agra College.
	Mazharal Haq	... Calcutta Madrassa.
	McCulloch, H. D.	... La Martiniere College.
350	McDonald	... Bishop Cotton School, Simla.
	Mendis, L. W.	... Wesley College, Colombo.
	Merces, W.	... St. Xavier's College.
	Mirza Mahommed	... Calcutta Madrassa.
	Misra, Batakrishna	... Metropolitan Institution.
	" Dvarkanath	... Bankura School.
	" Gangadhar	... Puri Zillah School.
	" Harinath	... South Baharu School.
	" Ramsahay	... Monghyr Zillah School.
	" Srilal	... Agra College.
360	Mitra, Basantakumar	... Harinavi A. S. School.
	" Binadvihari	... General Assembly's Institution.
	" Charuchandra	... Ditto.
	" Dakshinaranjan	... Hare School.
	" Kanailal	... Ditto.
	" Makhanlal	... Hugli Branch School.
	" Pratapchandra	... Pogose School, Dacca.
	" Priyanath	... General Assembly's Institution.

	Mitra Saratchandra	... Cossipore Kasinath School.
	" Sasiabhushan	... Private Student.
370	" Tranadacharan	... Seals' Free College.
	Moghi, Madhav Ramchandra	... Jabalpur High School.
	Moloney	... St. Peter's College, Agra.
	Mukhopadhyay, Abhilaschandra	... Metropolitan Institution.
	" Anadivath	... Malda Zillah School.
	" Apurva Krishna	... Hindu School.
	" Asutosh	... Howrah School.
	" Atul Chandra	... Barrackpore School.
	" Bama Charan	... Howrah School.
	" Banawarilal	... L. M. School, Khagra.
380	" Bhagavaticharan	... L. M. S. Institution, Bhowanipore.
	" Bipinvihari	... Navadip Hindu School.
	" Brajajal	... Hindu School.
	" Gnanendranath	... L. M. S. Institution, Bhowanipore.
	" Girindranath	... Calcutta School.
	" Harigopal	... Chittagong High School.
	" Harilal	... L. M. S. Institution, Bhowanipore.
	" Hariprasanna	... Berhampore Collegiate School.
	" Hemchandra	... Santipur Municipal School.
	" Jogendranath	... Beerbhun School.
390	" Kalipada	... Balagor E. School.
	" Krishnadhan	... General Assembly's Institution.
	" Lakshmikanta	... Metropolitan Institution.
	" Nagendranath	... Krishnagur Collegiate School.
	" Nilkanta	... Faridpur School.
	" Prabhakar	... Navadip C. M. S. School.
	" Prankrishna	... Utterpara School.
	" Purnachandra	... Superior Zillah School, Benares.
	" Ramchandra	... Midnapore School.
	" Ramdas	... Krishnagur Collegiate School.
400	" Ramkrishna	... Nizamat School.
	" Ramnarayan	... Bankura School.
	" Sripati	... Kuchiakole Radhabullub School.
	" Suresvar	... Gosai Durgapore H. C. School.
	" Upendranath	... Sanskrit Collegiate School.
	Mulkraj	... Husiarpore District School.
	Muttukistna, G. E.	... Wesleyan Central Institution, Batticaloa.
	Nakhre Lakshman Gaues	... Jabalpur High School.
	Nandi, Gaurhari	... Pogose School, Dacca.
	" Kshetramohan	... Calcutta Training Academy.
410	" Surendranath	... Hare School.
	Narottamlal	... Jabalpur High School.
	Niogi, Asutosh	... Intally Seminary.
	" Jnanadaprasanna	... Santosh Janhavi School.
	" Rajanikanta	... Rangpur School.
	Ogh, J.	... Serampore Collegiate School.
	Pal, Avinashchandra	... Howrah School.
	" Jogendranath	... F. C. Institution, Calcutta.
	Pande, Jayprasad	... Bhagalpur School.
	" Rajnath	... Ditto.
420	Paul, D.	... Calcutta High School.
	Patterson, R. D.	... Private Student.
	Piyarilal	... Allahabad High School.
	Poddar, Haricharan	... Hughli Collegiate School.
	" Prasaunakumar	... Bauleah High School.
	Pramanik, Bidhubhushan	... Santipore Municipal School.
	Pratap Bahadur	... St. John's College, Agra.
	Pribhudayal	... District School, Delhi.
	Price, A. G.	... Mussoorie School.
	Puranmal	... St. John's College, Agra.
430	Rakshit, Jagatchandra	... Chittagong High School.
	Rambukwelle, T. B.	... St. Thomas' College, Colombo.
	Ramcharan	... Shahjahanpur Zillah School.
	Ramsuk-das	... Fyzabad High School.
	Raoji Mahadev Bhati	... Lahore District School.
	Ray, Annadakumar	... City School, Nagpur.
	" Annadaprasad	... Rungpur School.
	" Ashutosh	... Bankura School.
	" Ashutosh	... Midnapore High School.
440	" Atulchandra	... Jeypore Maharajah's College.
	" Baradaprasad	... Barisa School.
	" Bishnupada	... Kuchiakole Radhabullub School.
		... Metropolitan Institution.

	Ray, Chandrakumar	... Hare School.
	" Chhatrapat	... Canning College, Lucknow.
	" Dhanpat	... St. John's College, Agra.
	" Gopendrachandra	... Beerbhun School.
	" Jogeschandra	... Burdwan Maharajah's School.
	" Maheschandra	... Faridpur School.
	" Navakumar	... Bograi Zillah School.
450	" Priyanath	... Krishnagar Collegiate School.
	" Rajanikanta	... L. M. S. Institution, Bhowanipore.
	" S. C.	... Calcutta High School.
	" Srinath	... Dacca Collegiate School.
	" Surendralal	... Krishnagar A. V. School.
	" Tarakchandra	... Jagannath School, Dacca.
	" Tarakanath	... L. M. S. Institution, Bhowanipore.
	" Taranarayan	... Canning College, Lucknow.
	" Tarinimohan	... Berhampur Collegiate School.
	" Trailokyanath	... Krishnagar Collegiate School.
460	" Tripuracharan	... Hugli Branch School.
	" Umanath	... Jagannath School, Dacca.
	Ray Chaudhuri, Abhaykumar	... Barisa School.
	" Bamacharn	... Jhinda H. C. E. School.
	" Dvarkanath	... Utterpara School.
	" Girischandra	... Cuttack Collegiate School.
	Robertson, W. J. S.	... Bishop Cotton School, Simla.
	Roshanlal	... Bareilly Collegiate School.
	Roshanlal	... Lahore District School.
	Rourke, J.	... St. George's College, Mussoorie.
470	Rudra, Atulvihari	... Hare School.
	" Mahimchandra	... Jessore Zillah School.
	Rungras	... Preparatory School, Benares.
	Saha, Kunjal	... Metropolitan Institution, Shampooker Branch.
	Sahay, Rajbansi	... Saran School.
	" Sripat	... Fyzabad High School.
	" Trevani	... Bareilly Collegiate School.
	Sambhuuath	... Saharanpore A. P. Mission School.
	Sanatheraja, E. W.	... Private Student.
	Sangamlul	... Lahore District School.
480	Sanyal, Devendranath	... Hindu School.
	" Jivankrishna	... Harinavi A. S. School.
	" Nalinimohan	... Agra Collegiate School.
	" Saratchandra	... Patna Collegiate School.
	" Satyendraprasad	... Cawnpur Zillah School.
	Sarkar, Basantkumar	... Howrah School.
	" Bholanath	... General Assembly's Institution.
	" Bijaykrishna	... Sanskrit Collegiate School.
	" Nandalal	... Chinsurah Hindu School.
	" Nivaranachandra	... Behar English School.
490	" Purnachandra	... Pabna Zillah School.
	Sarma, Radhikanath	... Sylhet Zillah School.
	Sawant, Dvarkaprasad	... Canning College, Lucknow.
	Set, Nandakisor	... Hindu School.
	Sen, Amritlal	... Hare School.
	" Annadacharan	... Sanskrit College.
	" Apurvakrishna	... Calcutta Training Academy.
	" Brajamohan	... L. M. S. Institution, Bhowanipore.
	" Devendranath	... Comillah School.
	" Darkanath	... Ula. H. C. E. School.
500	" Gnanasankar	... Hindu School.
	" Isanchandra	... Pogose School, Dacca.
	" Jagabandhu	... Jagannath School, Dacca.
	" Kasibhushan	... General Assembly's Institution.
	" Khirodechandra	... Faridpur School.
	" Khirodmohun	... L. M. S. Institution, Bhowanipore.
	" Kunjavihari	... Hare School.
	" Rameschandra	... Hindu School.
	" Ram Gopal	... Krishnagur Collegiate School.
	" Sasibhushan	... Beerbhun School.
510	" Sasthicharan	... Naral School.
	" Satiskamal	... Jenkin's School, Cooch Behar.
	Sibsahay	... Hurdul High School.
	Sikdar, Kedarnath	... Hindu School.
	Sil, Tulsidas	... General Assembly's Institution.
	Singh, Arjun	... C. M. School, Amritsar.
	" Baldao	... Fyzabad High School.

Singh, Dinga	... District School, Amritsar.
" Harnath	... Aligurh M. A. O. College.
" Kharak	... District School, Amritsar.
520 " Tara	... Gujarat Government School.
" Thakurvalwant	... Agra College.
" Talsa	... District School, Amritsar.
Sinha, Gangaprasad	... Superior Zillah School, Benares.
" Kalikrishna	... South Suburban School, Kalighat.
" Maumathanath	... Hare School.
" Siddhesvar	... Hugli Branch School.
" Surendranath	... Beerbhoom School.
Smyth, J.	... Free School.
Som, Asvinikumar	... Metropolitan Institution.
530 " Sarat Sasi	... Beerbhoom School.
Spence, W. A.	... LaMartiniere College, Lucknow.
Srimani Bipinvihari	... Cossipore Cossinath School.
Stowell, F.	... Bishop Cotton School, Simla.
Sukul, Gadadharnath	... Superior Zillah School, Benares.
" Govindaprasad	... Do. Do. Do.
" Matadin	... Cawnpur Zillah School.
Sultan Ali	... Dacca Collegiate School.
Sweeny, J. M. H.	... St. George's College, Mussoorie.
Syed Ata Hossain	... Joynarayan College, Benares.
540 Talukdar, Ramchandra	... Berhampore Collegiate School.
Thakur Kasinath Keshava	... Jabalpur High School.
Toley Makund Rao	... Do. Do.
Topadar, Amvikacharan	... Commilla School.
Uday prakash	... Gya Zillah School.
Vaisya Mahavirprasad	... Superior Zillah School, Benares.
Wahajuddin Ahmed	... Kaliparah H. C. E. School.
Wajid Hossain	... Aligurh M. A. O. College.
Wazir Ahmed	... Bareilly Collegiate School.
549 Weeresooreye	... Trinity College, Kandy.

THIRD DIVISION.

In Alphabetical Order.

Abdool Majid Khan	... Moradabad Zillah School.
Abdool Majid	... Noakhally Zillah School.
Abdool Monim Khan	... Moradabad Zillah School.
Abdur Rahman	... Cawnpur Zillah School.
Abdur Ruzack	... Moradpore School, Bankipore.
Ajodhyaprasad	... Unao High School.
Amiruddin	... Khagol H. C. E. School.
Awadhvihari	... Unao High School.
Baburam	... Futegurh High School.
10 Bacon, J. H.	... La Martiniere College, Lucknow.
Badrilal	... Bhagalpur School.
Badrilal	... Lallupur School, Monghyr.
Bagchi, Umeschandra	... Serajunge School.
Bajal, Rambarasay	... Victoria College, Agra.
Bakshi, Janakinath	... Faridpur School.
Bandyopadhyay, Annadaprasad	... Burdwan Maharaja's School.
" Avinashchandra (Junior)	... General Assembly's Institution.
" Digamvar	... L. M. S. Institution, Bhowanipore.
" Haripada	... General Assembly's Institution.
20 " Jogendranath	... Patna Collegiate School.
" Kalikrishna	... Hooghly Collegiate School.
" Kunjavihari	... Pandra H. C. E. School.
" Mahendranath	... Wesleyan Mission School, Barrackpore.
" Manmohan	... F. C. Institution, Calcutta.
" Nagendrachandra	... General Assembly's Institution.
" Nandalal	... Barrackpore School.
" Narendrachandra	... Wesleyan Mission School, Barrackpore.
" Narendranath	... F. C. Institution, Calcutta.
" Nrisinhachandra	... Maharaja's School, Culna.
30 " Ramchandra	... Private Student.
" Ramchandra	... Jagannath School, Dacca.
" Saradaprasad	... Jabalpur High School.
" Saratchandra	... Hooghly Collegiate School.
" Sitaldas	... Shahjahanpore Zillah School.
" Sitaram	... Victoria School, Gazipur.
" Sivchandra	... Metropolitan Institution, Sampuker Branch.
" Surendranath	... Hare School.
" Syamaprasanna	... General Assembly's Institution.
Baruya, Brajanath	... Goalparah School.

40 Baruya, Rajanikanta	... Sibsagor Zillah School.
Basak, Brajalal	... General Assembly's Institution.
" Jagatchandra	... Jagannath School, Dacca.
Basil, A.	... St. John's College, Agra.
Basu, Akshaykumar	... General Assembly's Institution.
" Akshaykumar	... Prannath School, Satkhira.
" Anandaprasad	... Jehanabad H. C. E. School.
" Asutosh	... Private Student.
" Baikunthanath	... Baripur School.
" Becharam	... General Assembly's Institution.
50 " Gyanendranath	... Hindu School.
" Haricharan	... Metropolitan Institution, Sampuker Branch.
" Jogendralal	... Calcutta Institution.
" Jnanadacharan	... Midnapore High School.
" Jotendranath	... Nizamut School, Moorsheadabad.
" Kedarnath	... Metropolitan Institution, Sampuker Branch.
" Kisorimohan	... Dacca Collegiate School.
" Krishnachandra	... Hindu School.
" Priyanath	... Allahabad High School.
" Piyarivaran	... Kuchiakole Radhaballabh Institution.
60 " Purnananda	... Chinsurah Hindu School.
" Saradaprasad	... Midnapore High School.
" Satischandra (Junior)	... General Assembly's Institution.
" Sirischandra	... Kishnaghur A. V. School.
" Umacharan	... Canning College, Lucknow.
Bhaduri, Dinavandhu	... Ariyadaha Association School.
Bhakes, Benimadhav	... Midnapore High School.
Bhattacharyya, Avinashchandra	... Private Student.
" Binayakchandra	... L. M. S. Institution, Bhowanipore.
" Chandrakanta	... Sridharpore School.
70 " Dayalnath	... Oriental Seminary.
" Durgacharan	... Metropolitan Institution, Sampuker Branch.
" Haridas	... Baranogur Hindu School.
" Kantibhusan	... Calcutta Training Academy.
" Krishnadhau	... Superior Zillah School, Benares.
" Makundalal	... F. C. Mission Branch School, Culna.
" Ramcharan	... Noral H. C. E. School.
" Sasibhusan	... General Assembly's Institution.
" Sivnath	... Patna Collegiate School.
Bhaul, Govindachandra	... Dacca Collegiate School.
80 Bhaumik, Bamanchandra	... Maldah School.
Bhunya, Jaykanta	... Nowgong Zillah School.
Bhuvaneshvarprasad	... Patna Collegiate School.
Bibhutiprasad	... Hardui High School.
Biharilal	... Muttra Zillah School.
Bisvas, Banikanta	... Kishnaghur A. V. School.
" Bidhubhusan	... Kuste H. C. School.
" Durgacharan	... Bauleah High School.
" Jogendranath	... Sanskrit Collegiate School.
Canagassbey, W. C.	... Wesleyan Central Institution, Batticaloa.
90 Chakravarti, Bamacharan	... Mahanad Mission School.
" Bhagavatchandra	... Midnapore High School.
" Dharmadas	... Sanskrit Collegiate School.
" Haricharan	... F. C. Institution, Chinsurah.
" Haripada	... Mahespore Aided School.
" Isvarchandra	... Mymensing School.
" Kalicharan	... Jagannath School, Dacca.
" Kedarnath	... Boro H. C. School.
" Nandamohan	... General Assembly's Institution.
" Rajendra	... Christ Church School, Cawnpur.
100 " Saradaprasad	... P. Gupinathpore School.
" Sitanath	... Khulna H. C. E. School.
Chandra, Binadvihari	... Kishnaghur Collegiate School.
Chattopadhyay, Annadaprasad	... F. C. Mission Branch School, Culna.
" Banikanta	... Khulna H. C. E. School.
" Bisveswar	... Burdwan English School.
" Brajendranath	... L. M. S. School, Khagra.
" Charuchandra	... Kishnaghur Collegiate School.
" Dvarkanath	... Hooghly Branch School.
" Gatinath	... Ditto.
110 " Hemchandra	... Chinsurah Grammar School.
" Jatinath	... Hooghly Branch School.
" Kamakshyanath	... Kishnaghur A. V. School.
" Khelatchandra	... Oriental Seminary.
" Krishnadhan	... Ariyadaha Association School.

Chattopadhyay, Purnachandra	... Patna Collegiate School.
" Radhikanath	... Utterparah School.
" Rajendranath	... L. M. S. School, Khagra.
" Saradacharan	... Barrackpore School.
" Upendranath	... Superior Zillah School, Benares.
120 Chatteraj, Karmodhesvar	... Pandra School.
Chaudhuri, Hemchandra	... Saradaprasad Institution, Chuckdighee.
" Purnachandra	... Hindu School.
Chiranjilal	... Moradabad Zillah School.
Chobe, Narayandas	... Bhagalpur School.
Das, Banamali	... Puri Zillah School.
" Biresvar	... Dinagepur Zillah School.
" Chandrakisor	... Sylhet Zillah School.
" Gaurechandra	... Cuttack Collegiate School.
" Girischandra	... Baranagar Hindu School.
130 " Girischandra	... L. M. S. Institution, Bhowanipore.
" Gopalchandra	... Kishnaghur A. V. School.
" Harilal	... Cutwa English School.
" Kalipada	... Useful Arts School.
" Lakshman	... Superior Zillah School, Benares.
" Piyaumohan	... Chittagong High School.
" Priyagopal	... Local Mission School, Midnapore.
" Raichand	... Sylhet Zillah School.
" Ramji	... Ludiana Mission School.
" Saradaprasad	... Amta School.
140 " Sirischandra	... Barisal Government School.
" Sudarsan	... Sylhet Zillah School.
Dasgupta, Tarakechandra	... Barisal Government School.
Datta, Adharchandra	... General Assembly's Institution.
" Batacharan	... Shambazar H. G. English School.
" Bhupendrakum	... Metropolitan Institution, Shampuker Branch.
" Dvarkanath	... F. C. Institution, Calcutta.
" Gajendranarayan	... Balasore Zillah School.
" Harendranarayan	... Jagannath School, Dacca.
" Lalitkumar	... Dacca Collegiate School.
150 " Mohinimohan	... Purulia Government School.
" Napharchandra	... Aryan School.
" Pulinvihari	... Purulia Government School.
" Saratchandra	... L. M. S. Institution, Bhowanipore.
Daulatram	... District School, Lahore.
De, Basantakumar	... Hooghly Collegiate School.
" Bipinvihari	... Bankura School.
" Chandravishnu	... Sanskrit Collegiate School.
" Jaygopal	... General Assembly's Institution.
" Navinmadhav	... Salkea A. S. School.
160 " Surendranath	... Metropolitan Institution.
" Upendranath	... Ditto Shampuker Branch.
Deoraj	... Arrah School.
Dev, Haranchandra	... Allahabad High School.
" Ramendrakrishna	... Hindu School.
Dhar, Upendranath	... Hooghly Branch School.
Dube, Govindaprasad	... Jabalpur High School.
Durgaprasad	... Bharaich School.
Fakirchand	... Patna Collegiate School.
Fazlul Haq	... Calcutta Mudressa.
170 Gaidanlal	... Bareilly Collegiate School.
Gajjunal	... Peshawar Mission School.
Ganeshilal	... Canning College, Lucknow.
Gangaprasad Lala	... Superior Zillah School, Benares.
Gangopadhyay, Bipinvihari	... Muragacha School.
" Bisvanath	... Wesleyan Mission Institution, Chitpore.
" Kunjavihari	... Sanskrit Collegiate School.
" Muthuramohan	... Maharaja's School, Culna.
Gaurisankar	... Gaya Zillah School.
Ghani, Mahomed Khau	... Roy Bareilly High School.
180 Ghosh, Aratvallabh	... Cuttack Collegiate School.
" Avinashchandra	... Seelpore Institution.
" Basantakumar	... Noral H. C. E. School.
" Bidhubhusau	... Patna Collegiate School.
" Bisveswar	... Mozufferpore Zillah School.
" Charuchandra	... Calcutta Training Academy.
" Haradhan	... Sanskrit Collegiate School.
" Harakumar	... Metropolitan Institution.
" Haranath	... Dacca School.

Ghosh, Hariprasanna	... Private Student.
190 " Jadunath	... Balasore Zillah School.
" Jogendrachandra	... Wesleyan Mission School, Barrackpore.
" Jaydev	... Ilsoha Mondly School.
" Kailaschandra	... Bogra Zillah School.
" Kunjavihari	... Hooghly Collegiate School.
" Nagendranath	... South Subarban School, Kalighat.
" Phanindrabhusan	... Purulia School.
" Priyanath	... Sanskrit Collegiate School.
" Priyanath	... F. C. Institution, Calcutta.
" Purnachandra	... Kuchiakole Radhabullabh Institution.
200 " Radhikaprasad	... Hooghly Branch School.
" Ramdayal	... Noral H. C. E. School.
" Ramnath	... Wesleyan Mission Institution, Chitpore.
" Sasibhusan	... Utterparah School.
" Umeschandra (I)	... Santosh Janhavi School.
Ghoshal, Kalinath	... Dacca Collegiate School.
Girivardharilal	... Monghyr Zillah School.
Goonetilleke, W. A.	... St. Thomas College, Colombo.
Gorakhprasad	... C. M. High School, Gorakhpore.
Gosvami, Kumadvihari	... Utterparah School.
210 " Purnachandra	... Dighapatia School.
Greson, G.	... St. Peter's College, Agra.
Guha, Harachandra	... Jenkin's School, Coochbehar.
" Harakumar	... Sylhet Zillah School.
Gui, Bhupatilal	... Hindu School.
Gumanilal	... Kaparthala School.
Gupta, Bipinvihari	... Monghyr Zillah School.
" Kailaschandra	... Barisal Government School.
Hajra, Kandarpa	... Saradaprasad Institution, Chakdighee.
" Kedarnath	... Kuchiakole Radhaballabh Institution.
220 Haldar, Bihirilal	... Banawaribad H. C. E. School.
Hardayal	... A. M. E. School, Moradabad.
Harris, S. S.	... District School, Lahore.
Ikhalsankar	... Lakhimpore Government School.
Ilahi Bakhsh	... Joynarayan's College, Benares.
Itrut Hosain, S.	... Allygurh M. A. O. College.
Jagdevprasad	... Mozufferpore Zillah School.
Jayprakash	... Arrah School.
Joshi, Hansidatta	... Almora Mission School.
" Narayankrishna	... Cawnpur Zillah School.
230 Jotiprasad	... Saharanpore A. P. Mission School.
Jugalkisor	... Bareilly Collegiate School.
Kadramatamby, J.	... Wesleyan Central Institution, Botticaloa.
Kandjee	... Arrah School.
Kar, Radharaman	... Metropolitan Institution, Shampuker Branch.
" Ramcharan	... Midnapore High School.
" Sasibhusan	... Noral H. C. E. School.
Kedarnath	... Farakabad Zillah School.
Krishnachandra	... Sealkote Mission School.
Kundu, Kalipada	... Hooghly Collegiate School.
240 Kunjaviharilal	... Canning College, Lucknow.
Kurmaker, Ganes Balwant	... F. C. Institution, Nagpur.
Lacas, T.	... St. Xavier College.
Lahiri, Hemchandra	... Wesleyan Mission School, Barrackpore.
" Saratchandra	... Serajunge H. C. E. School.
Lakshmichand	... Ajmere Collegiate School.
Laltaprasad	... Bharaich School.
Mahadev Bapuji Puranik	... F. C. Institution, Nagpur.
Mahavirprasad	... Bhagulpur School.
Mahommed Badiol Alam	... Chittagong High School.
250 " Israil	... Calcutta Mudressa.
" Jankhan	... Teacher.
" Lateef	... Moradabad Zillah School.
Maitra, Anantlal	... Hooghly Branch School.
" Manmimohan	... Sambhunath's School, Chatmohar.
" Prasannakumar	... Bogra Zillah School.
" Saradumohan	... Bauleah High School.
" Tarakanath	... Ditto.
Majivar Rahman	... Commillah School.
Majumdar, Jadavchandra	... F. C. Institution, Calcutta.
260 " Jadunath	... Berhampore Collegiate School.
" Nareschandra	... Calcutta School.
" Purnachandra	... Kishnaghur Collegiate School.
" Rajanikanta	... Serajunge School.

	Majumdar, Ramanimohan	... Mymensing School.
	Mallik, Devendranath	... Aryan School.
	" Gopalchandra	... Hooghly Branch School.
	" Ramanath	... Midnapore High School.
	" Suvalchandra	... Private Student.
	Manmohanlal	... Allahabad High School.
270	Matiram	... Bareilly Collegiate School.
	Meer Shahzadah Ali	... Canning College, Lucknow.
	Michael, M. J.	... Armenian Phil. Academy.
	Misra, Nriyagopal	... Burdwan Maharaja's School.
	Mitra, Amulyachandra	... Bengal Institution.
	" Asutosh	... Metropolitan Institution, Sampooker Branch.
	" Bipinvihari	... Shambazar H. G. E. School.
	" Devendranath	... Burdwan English School.
	" Gnanendrachandra	... Hare School.
	" Hiralal	... Sridharpore School.
280	" Jivankrishna	... Oriental Seminary.
	" Kedarnath	... Calcutta School.
	" Kedarnath	... Seal's Free College.
	" Pramathanath	... Monghyr Zillah School.
	" Rashvihari	... Pubna Zillah School.
	Mukhopadhyay, Avinashchandra	... L. M. S. Institution, Bhawanipore.
	" Benimadhav	... Burdwan Maharaja's School.
	" Bhuvanmohan	... Oriental Seminary.
	" Dvarkanath	... Barrackpore School.
	" Ghanesyam	... Ranaghat School.
290	" Haridas	... Chinsurah Hindu School.
	" Jagadisvar	... F. C. Institution, Calcutta.
	" Jaygopal	... General Assembly's Institution.
	" Jivanchandra	... C. M. High School, Jabalpur.
	" Jogendrachandra	... Beerbhoom School.
	" Jogendranath	... Horinavi A. S. School.
	" Kalipada	... Baraset Govt. School.
	" Kedarnath	... Goburdangah H. C. E. School.
	" Krishnanath	... Kishnaghur Collegiate School.
300	" Mahaprasad	... Howrah School.
	" Mahendranath	... Patna Collegiate School.
	" Sasibhusan	... General Assembly's Institution.
	Muzhur Ali	... Hooghly Branch School.
	Nag, Kalikanta	... Calcutta School.
	Nanakehand	... Ludiana Mission School.
	Nanda, Srivallabh	... Balasore Zillah School.
	Narayandas	... Moradabad Zillah School.
	Narayan Pandola Farnavis	... F. C. Institution, Nagpur.
	Navasivayam Thyagarajah	... St. Thomas College, Colombo.
	Niogi, Akshaykumar	... Bhagalpore School.
310	Nisar Ali	... Doveton College.
	Nyamat Ullah	... Rungpur High School.
	Omrao Ali	... Hooghly Branch School.
	Oudhviharilal	... Gaya Zillah School.
	Pal, Hiralal	... Agurpara C. M. S. Institution.
	" Umeschandra	... Private student.
	Pant, Sitaram Trimback	... Ditto.
	Patnaik, Jagadanauda	... Puri Zillah School.
	Patra, Haradhan	... Bankura School.
	Pathak, Thakurprasad	... Patna Collegiate School.
320	Perera, D. L.	... St. Thomas College, Colombo.
	Pitamvar	... Bareilly Collegiate School.
	Piyarilal	... District School, Delhi.
	Prabhudayal	... St. John's College, Agra.
	Pratabbhan	... Mutra Zillah School.
	Punnamchand	... Ajmere Collegiate School.
	Quantin, J. D.	... Doveton College.
	Radhakisen Rama	... Hazaribagh School.
	Raghunandan Saran	... Agra Collegiate School.
	Raghuvardayal	... A. M. E. School, Moradabad.
330	Raghuvirdayal	... Ray Bareilly High School.
	Raha, Mahendrachandra	... Ananda School, Brahmanbaria.
	Rajjural	... District School, Delhi.
	Rajjural	... Ulwar High School.
	Ramadhan	... Arrah School.
	Ramaprasad	... Allahabad High School.
	Ramaprasad	... Saran School.
	Ray, Baradaprasad (Senior)	... Kuchiakole Radhaballabh Institution.

	Ray, Bipinvihari	... Kishnaghur A. V. School.
	" Gokulchandra	... Maharaja's School, Culna.
340	" Govindachandra	... Pakoor School.
	" Govindaprasad	... Hooghly Collegiate School.
	" Jadubhusan	... Daulatpur Eng. School.
	" Jaswant	... Lahore Mission School.
	" Jaygopal	... L. M. S. Institution, Bhowanipore.
	" Jogendranath	... Hitampur H. C. E. School.
	" Kaliprasanna	... Baraset Govt. School.
	" Krishnachandra	... Cuttack Collegiate School.
	" Mahendralal	... A. M. E. School, Moradabad.
	" Mahendranath	... Aryan School.
350	" Manmohan	... General Assembly's Institution.
	" Rameschandra	... Ditto ditto.
	" Sasadhar	... Santosh Janhavi School.
	" Satyacharan	... Canning College, Lucknow.
	" Sivchandra	... Muragacha School.
	" Sirischaran	... Jagannath School, Dacca.
	" Sureschandra	... Jessore School.
	" Syamsundar	... Beerbhoom School.
	" Trailokyanath	... Nizam School, Moorsheadabad.
	Raychaudhuri Akshaykumar	... Hindu School.
360	" Punyadaprasad	... F. C. Institution, Chinsurah.
	Rutledge, W. B.	... St. James' School.
	Sahay, Baikanta	... Patna Collegiate School.
	" Birjvasi	... Private Student.
	" Lalji	... Patna Collegiate School.
	" Ramdhari	... Mozufferpore Zillah School.
	Saicheah Mahommed Attahar	... Cuttack Collegiate School.
	" Ratnadhar	... Gauhati Zillah School.
	Sakhilal	... Hume's High School, Etawah.
	Saligram	... District School, Umritsar.
370	Sambhunath	... Sultanpore Zillah School.
	Samuel Bhewaji	... F. C. Institution, Nagpur.
	Sankardayal	... Bharaich School.
	Sankhdhar Jwalaprasad	... Shahjahanpore Zillah School.
	Sanyal Amvikacharan	... Santipore Municipal School.
	" Avinashchandra	... Nizam School, Moorsheadabad.
	" Pulinchandra	... Bauleah High School.
	" Rohinikanta	... Nizam School, Moorsheadabad.
	Sarfaraz Hossein Khan	... Superior Zillah School, Benares.
	Sarkar, Amritlal	... Sanskrit Collegiate School.
280	" Dijendranath	... Dehra Training School.
	" Girindralal	... Navadwipa C. M. S. A. S. School.
	" Nilmadhav	... Ranaghat School.
	Sarma, Sachchidananda	... Sylhet Zillah School.
	" Tarakchandra	... Ditto.
	Sarvajitlal	... Balrampore School.
	Sarvadhikari, Avinashchandra	... Hindu School.
	Sathay, Ramchandra Rao	... Banda Zillah School.
	Sen, Akshaykumar	... Commillah School.
	" Anandakumar	... Mogultoli School.
390	" Brajendranath	... Barisal School.
	" Girischandra	... Santosh Janhavi School.
	" Navinchandra	... Hooghly Branch School.
	" Prasannakumar	... F. C. Institution, Calcutta.
	" Rameschandra	... Chittagong High School.
	" Saratchandra	... C. M. School, Monghyr.
	" Sasibhusan	... Barisal Government School.
	" Sasibhusan	... Bagnan School.
	" Sasibhusan	... Muragacha School.
	" Sasikumar	... F. C. Institution, Calcutta.
400	" Suryyakanta	... L. M. S. Institution, Bhowanipore.
	Senapati, Haridas	... Hare School.
	Seneveratne, H. C.	... Medical School, Ceylon.
	Sengupta, Rajendralal	... Midnapore High School.
	Set, Navagopal	... Patna Collegiate School.
	Sil, Rajendralal	... General Assembly's Institution.
	" Rakshakali	... Hindu School.
	Singh, Buta	... Guzrat Government School.
	" Gardit	... District School, Amritsar.
	" Gayadatta	... Gonda High School.
410	" Harnam	... Private Student.
	" Natha	... Pertabgurb High School.
	" Rethbaran	... Sarun School.

Sinha, Madhav	...	Superior Zillah School, Benares.
" Nagendrachandra	...	Bhastara School.
" Priyanath	...	Chundernagar School.
" Purnananda	...	Cuttack Collegiate School.
Sitalprasad	...	Mutra Zillah School.
Sitaram	...	Bharaich School.
Sivesvarprasad	...	Mozufferpore Zillah School.
420 Sohamal	...	Gujranwalla Mission School.
Som, Nagendranath	...	Metropolitan Institution.
" Piyarilal	...	C. M. School, Monghyr.
" Saratchandra	...	Metropolitan Institution, Sampooker Branch.
Sukal, Ganganarayan	...	Hooghly Branch School.
Sur, Nrityagopal	...	Patna Collegiate School.
Syandas	...	Husarpore District School.
Syamnarayan	...	Victoria College, Agra.
Syed Abdur Ruzack	...	Moradpore School, Bankipore.
" Fuzl Hosain	...	Mozufferpore Zillah School.
430 " Mehdi Hosain Akbar	...	Teacher.
" Omed Ali	...	Commillah School.
Tabarak Hosain	...	Mozufferpore Zillah School.
Tamizuddin	...	Gauhati Zillah School.
Tejkrishna	...	Barabanki High School.
Tewari, Jogamohan Sinka	...	Jabalpur High School.
" Joguesvar	...	Sultanpore Zillah School.
Tribhuvannath	...	Unao High School.
Upadhya, Indradatta	...	C. M. School, Azimgurh.
Vinayak Gopal Saungikar	...	F. C. Institution, Nagpur.
440 Vishwanath Vasudev Tatkey	...	Jabalpur High School.
Waezuddin	...	Christ Church School, Cawnpur.
Wahidul Haq	...	C. M. High School, Gorakhpore.
Wajid Hossain	...	Arrah School.
Wright, L. G.	...	Wesley College Colombo.
445 Zafaryab Ali	...	Mirat Zillah School.

SENATE HOUSE,
The 3rd January 1878.

CHARLES H. TAWNEY,
Registrar.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Cocoonada Circle.

No. of Notes.	Value.	Notes Partially Lost or Destroyed.	Name of Claimant.
I 8—13180	...	...	Ramakistna Iyer, Police Station Officer, Vellore District, North Arcot.
B 34—53716	...	...	Mrs. Wilson, Masulipatam.
I 4—14309	...	...	P. Abdul Kassim, Inspector of Police, Pittapur.
I 4—13099	...	...	Mandimohan Ghose, Paper Currency Office, Calcutta.
I 11—20897 } wrongly	...	...	
" 20896 } joined	...	...	

COCONADA.—Paper Currency Dept.;
The 20th December 1877.

H. RICHARDSON,
Depty. Collr., in charge of Paper Currency.

Bombay Circle.

Register No.	No. of Notes.	Value.	Notes Partially Lost or Destroyed.	Name of Claimant.
1877.				
H199	M 29—32898	...	...	Mr. V. J. Fernandes, Jailor, District Jail, Ratnagiri.
H200	M 6—86387	...	...	Messrs. J. Perrin and Co., Simla.
M119	M 22—98666	...	...	Jairam Luckmidass, No. 43, Rampart Row, Bombay.
	M 4—6002—	...	...	
	" 60026 }	...	...	

BOMBAY.—Paper Currency Dept.;
The 31st December 1877.

W. WELLS,
Assistant Commissioner.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
356	L 92—77666	...	...	Inspector A. Hogg, Calcutta Police.
	" to	...	...	
358	O 5—66119	...	...	Babu Jadu Nath Roy.
360	O 4—34951	...	...	Mr. F. Canty.
361	L 94—53472	...	...	Momtoz Hossein.
362	L 92—27394	...	...	Major Badgley.
363	L 94—69459	...	...	Inspector Hem Chunder Banerjee, Calcutta Police.
364	L 94—65091	...	...	
	" —65092	...	...	
	" —43638	...	...	Mr. J. G. Cairns.
	" —54989	...	...	
	" —33287	...	...	
	L 86—43361	...	...	
365	L 97—31482	...	...	Babu Anund Chunder Chuckerbutty.
	L 98—11600	...	...	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Notes Partially Lost or Destroyed.	Name of Claimant.
376	L 80—77563	...	...	Baboo Holodhur Chatterjee.
377	L 63—86972	...	...	Baboo Juggomohun Lall.
378	L 81—80167	...	...	Baboo Gobind Chandra Choudhury.
379	L 88—96005	...	...	Wazeer Zedda Mahomed Omorkhan.
380	L 85—17508	...	...	Gridharee Lall.
381	O 20—51395	...	...	Mr. C. J. Dumaine.
382	O 27—46723	...	...	
	" to	...	...	
	" —46726	...	...	Lalljee Ram.
383	L 81—59667	...	...	Sreemutty Hemaginee Dassee.
384	L 91—00133	...	...	Baboo Ramkristo Ghatak.
	L 25—51864	...	...	
385	L 63—51916	...	...	Mr. A. M. Eddis.
243	O 1—88031	...	...	Agent, Bank of Madras, Vizagapatam.
	" —88032	...	...	

CALCUTTA.—Paper Currency Dept.;
The 4th Jan. 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Statement of Transactions of District Savings Banks for the quarter ending 31st December 1877.

PROVINCE.	Number of Banks open.	DEPOSITS.		WITHDRAWALS.			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	45	1,413	1,33,451 14 10	868	1,15,021 2 0	690 15 5	10,49,819 10 0
Assam	10	171	13,801 10 4	95	10,571 10 6	52 7 2	1,22,206 6 0
N. W. Provinces	85	1,211	50,599 6 1	351	55,456 1 3	491 9 2	4,58,300 3 6
Punjab	23	834	37,523 3 9	190	43,311 2 7	420 8 1	3,26,240 13 6
Oudh	12	205	15,763 3 11	101	18,051 5 5	110 10 1	2,14,894 9 7
Central Provinces	19	211	22,349 13 11	112	22,303 7 9	143 15 0	2,37,578 12 10
British Burmah	13	212	20,248 7 9	154	18,499 12 10	156 4 8	1,21,730 13 0
Berar	2	78	4,329 0 0	20	2,965 2 4	43 6 2	69,840 7 5
India	5	371	16,256 3 1	168	15,277 12 7	82 3 11	1,36,919 12 3
TOTAL	164	4,206	3,13,822 15 8	1,999	3,01,457 9 3	2,191 15 8	27,37,521 8 1

CALCUTTA,
The 3rd January 1878.

W. WATERFIELD,
Offg. Comptroller General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 4th January 1878.

No. 7187.—The unexpired portion of the furlough (i.e., from 1st December 1877 to 9th March 1878) for two years, granted to Mr. E. C. George, Post Master, Calcutta, in this Office Notification No. 8177 of the 7th March 1876, is cancelled.

TURTON SMITH,
for Offg. Depy. Dir. Genl. of the Post
Office of India.

The 29th December 1877.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Kurseong and Darjeeling by Tonga, and the service will probably be extended to the section of road between Silliguri and Kurseong by 1st April 1878.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

J. MACFARLAN,
Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 4½ miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 4th January 1878.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 5th January 1878, at 6 p. m.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Puttialla*, will be closed at the General Post Office on Sunday, the 6th January 1878, at 6 p. m.

Mails for Chittagong, Akyab and Kyauk-Phyoo, for transmission per Steamer *Madras*, will be closed at the General Post Office on Sunday, the 6th January 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 7th January 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Hindustan*, will be closed at the General Post Office on Tuesday, the 8th January 1878, at 6 p. m.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Chinsura*, will be closed at the General Post Office on Wednesday, the 9th January 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 11th January 1878, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 10th January 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover up to 7 p. m.

E. C. GEORGE,
Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of S&L beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length	@ Rs. 2 10 0	per cubic foot.
22 "	@ " 2 12 0	"
23 "	@ " 2 14 0	"
24 "	@ " 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet	@ Rs. 2 8 0	per cubic foot.
under 12 & over 7 "	@ " 2 4 0	"
under 7 "	@ " 2 0 0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,
SIMPSON HILLIER,
Assistant Conservator of Forests.
The 1st June 1877.

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The "Indian Law Reports," published under the authority of the Governor General in Council, will appear in monthly parts, published as soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series. The Parts of each Series can be had separately, or all four Parts can be had stitched into one wrapper at the option of subscribers and purchasers. It will be observed from the following statement of the terms of subscription and sale, that a considerable reduction is allowed to persons taking the complete set:

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THE GOVERNMENT BOOK DEPOT, ALLAHABAD.
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1878.

(Register No. 33.)

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 11th January 1878.

Offices opened and closed during the month of December 1877.

Name of Station.	Where situated.	Date.	REMARKS.
Chakrata*	N. W. P.	17th ...	Closed.
Diamond Island	British Burmah	9th ...	Opened.
Indore City	Central India	19th ...	Ditto.
Ranikhet	Kumaon District	26th ...	Ditto.

* Season Office.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 4th January 1878.

No. 1.—Mr. Irvin Pocock, Assistant Surveyor, 3rd Grade, having exceeded, by seventeen days, the privilege leave which was granted to him in Notification No. 29, dated 12th October 1877, is, with the sanction of the Government of India, reappointed to his position in the Survey Department, under Rule 5, Section 30 of the Civil Leave Code.

J. T. WALKER, Colonel, R.E.,
Surveyor-General of India,
and Superintendent, G. T. Survey.

REVENUE SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 7th January 1878.

Subsidiary leave under Section VI of the Civil Leave Code is granted to Captain Henry Lees Smith, Assistant Superintendent of Revenue Sur-

veys, to enable him to join his appointment at Saharunpur.

J. T. WALKER, Colonel, R.E.,
Surveyor-General of India,
and Superintendent, G. T. Survey.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 9th January 1878.

Mr. T. E. M. Claudius, Assistant Surveyor, 1st Grade, attached to No. 1, Gwalior and Central India Topographical Survey, is allowed privilege leave under Supplement F, Section 12, of the Civil Leave Code, from the forenoon of the 1st January 1878.

J. T. WALKER, Colonel, R.E.,
Surveyor-General of India,
and Superintendent, G. T. Survey.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Meerut Command.

Meerut, the 2nd January 1878.

No. 1.—The privilege leave for one month granted to Major H. F. Blair, R. E., Executive Engineer, Chakrata Division, Military Works, in this office No. 66 of 22nd October, is cancelled.

No. 2.—Sub-Conductor J. H. Quilter, Sub-Engineer, 3rd Grade, Chakrata Division, Military Works, availed himself, on the forenoon of the 21st December 1877, of the forty-two days' privilege leave granted to him in this office Notification No. 15, dated 15th November 1877.

A. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Adhikari, Niranjan	...	Berhampore College.
Arndt, G. A. H.	...	St. Thomas' College, Colombo.
Ashe, Reginald	...	St. Xavier's College.
Bagchi, Mahendranath	...	Teacher.
Baldevram	...	Benares College.
Bandyopadhyay, Kalipada	...	Krishnagpur College.
" Kumadnath	...	Presidency College.
" Nilmani	...	L. M. S. Institution, Bhowanipur.
" Surendranath	...	Presidency College.
10 Bansidhar	...	Agra College.
Basu, Basantakumar	...	Metropolitan Institution.
" Govindachandra	...	General Assembly's Institution.
" Jagadishchandra	...	St. Xavier's College.
" Saratchandra	...	Ex.-Student, Dacca College.
Bhironprasad	...	Agra College.
Chakravarti, Durgakanta	...	Bauleah High School.
" Gopinath	...	Hooghly College.
" Hridaynath	...	F. C. Institution, Calcutta.
" Syamacharan	...	Ditto.
20 Chaudhuri, Dinanath	...	Berhampore College.
Chattopadhyay, Gopalchandra	...	Presidency College.
" Manmatha	...	Ditto.
" Sasibhushan	...	Canning College, Lucknow.
" Sonatan	...	Ditto.
Choteylal	...	Ditto.
Dás, Krishnalal	...	Benares College.
Datta, Jugalkisor	...	Hooghly College.
" Modhusudan	...	Midnapore High School.
De, Jaharilal	...	Hooghly College.
30 Dougre, Gopal Ramchandra.	...	High School, Jabalpur.
Dwarkadas	...	Lahore College.
Evarts, A. C. C.	...	St. Thomas' College, Colombo.
Gangaram	...	Lahore College.
Ghosh, Atulechandra	...	Presidency College.
" Basantakumar	...	Dacca College.
" Ishanchandra	...	Cathedral Mission College.
" Matilal	...	High School, Jabalpur.
" Nandalal	...	Berhampore College.
" Rajendralal	...	Presidency College.
40 " Sasikumar	...	Metropolitan Institution.
Ghoshal, Navinchandra	...	Presidency College.
Gupta, Prasanna Kumar	...	General Assembly's Institution.

Háti, Banwarilal	...	General Assembly's Institution.
Jordan, J. G.	...	St. Xavier's College.
Laha, Srischandra	...	Presidency College.
Lahiri, Hrishikes	...	Berhampore College.
" Pulinvihari	...	F. C. Institution, Calcutta.
Lakshmiram	...	St. John's College, Agra.
Mahommed Husain	...	Lahore College.
50 Mitra, Avinashchandra	...	F. C. Institution, Calcutta.
" Bankimchandra	...	Metropolitan Institution.
" Bhagavaticharan	...	Hooghly College.
" Hemchandra	...	Cathedral Mission College.
" Rajesvar	...	Patna College.
Mukhopadhyay, Gopalchandra	...	Cathedral Mission College.
" Kaliprasanna	...	Patna College.
" Nityagopal	...	General Assembly's Institution.
" Ramprasanna	...	Sanskrit College.
Niblett, R. H.	...	Benares College.
60 Pan, Kalipada	...	General Assembly's Institution.
Pande, Hariram	...	Muir Central College.
Rashakvihari	...	Agra College.
Ray, Amritlal	...	Metropolitan Institution.
" Benibhushan	...	Presidency College.
" Jagadischandra	...	Licence in Civil Engineering.
" Rajanikanta (Junior)	...	General Assembly's Institution.
Raychaudhuri, Asutosh	...	Metropolitan Institution.
Sahu, Durgacharan	...	Cuttack College.
Sanyal, Bishnuchandra	...	Agra College.
70 Sarkar, Gopalchandra	...	Bauleah High School.
" Ramchandra	...	Dacca College.
Sarkies, C. J.	...	St. Xavier's College.
Sen, Chandicharan	...	Presidency College.
" Dakshinacharan	...	F. C. Institution, Calcutta.
" Rajmohan	...	Benares College.
" Srischandra	...	Ex-Student, Cathedral Mission College.
Sinha, Gajraj	...	High School, Jabalpur.
Sivaprasad	...	Agra College.
Sivapratap	...	Ditto.
80 Sur, Akshaykumar	...	Presidency College.
Syamvihari	...	Patna College.
Tirathram Chopra	...	Lahore College.
Umar Bakhsh	...	Ditto.
Umrao Singh	...	Ditto.
85 Wilsone, A. H.	...	Doveton College.

THIRD DIVISION.

In Alphabetical Order.

Amir Hasán	...	Muir Central College.
Badrudin	...	Benares College.
Bajpai, Lulluram	...	Canning College, Lucknow.
Bandyopadhyay, Akshaykumar	...	Hooghly College.
" Bipinvihari	...	Agra College.
" Devendranath	...	Presidency College.
" Haripada	...	Metropolitan Institution.
" Jogendranath	...	L. M. S. Institution, Bhowanipore.
" Jogendranath (I)	...	Hooghly College.
10 " Kalikumar	...	Ditto.
Basu, Akshaykumar	...	Ex-Student, Presidency College.
" Anantakumar	...	Dacca College.
" Bijaygovinda	...	Hooghly College.
" Bipinvihari	...	Metropolitan Institution.
" Brajanath	...	Sanskrit College.
" Govindachandra	...	Muir Central College.
" Jogendranath	...	Krishnaghur College.
" Jotendranath	...	F. C. Institution, Calcutta.
" Latuvihari	...	Cathedral Mission College.
20 " Nagendralal	...	L. M. S. Institution, Bhowanipore.
" Nandakumar	...	Ex-Student, Dacca College.
" Rajanikanta	...	Dacca College.
" Syamacharan	...	Patna College.
Batra, Nehalchand	...	Lahore College.
Bhar, Rajkrishna	...	Hooghly College.
Bhargaw, Ramesvarprasad	...	Ex-Student, Muir Central College.
Bhattacharyya, Guruprasad	...	Canning College, Lucknow.

Bhattacharyya, Jognevar	...	Ex-Student, Krishnaghur College.
" Manmathanath	...	L. M. S. Institution, Bhowanipore.
30 " Priyanath	...	Ex-Student, Presidency College.
" Sivaprasanna	...	Hooghly College.
Bisvas, Girishchandra	...	Benares College.
" Jogendrachandra	...	Cathedral Mission College.
Chakravarti, Chandrakanta	...	Ditto.
" Jadunath	...	F. C. Institution, Calcutta.
Chandra Manmohan	...	Cathedral Mission College.
Chandulal	...	Lahore College.
Chattopadhyay, Bholanath	...	Canning College, Lucknow.
" Biharilal	...	Dacca College.
40 " Birinchilal	...	Metropolitan Institution.
" Bishnupada	...	Hooghly College.
" Isanchandra	...	Metropolitan Institution.
" Ramnath	...	F. C. Institution, Calcutta.
" Saratchandra	...	St. Xavier's College.
" Srinath	...	Presidency College.
" Upendrakumar	...	Maharaja's College, Jeypur.
Das, Akshaycharan	...	Presidency College.
" Kaminikumar	...	Dacca College.
" Taritmohan	...	Hooghly College.
50 Dasgupta, Kedarnath	...	General Assembly's Institution.
Datta, Annadacharan	...	Benares College.
" Jogendranath	...	Metropolitan Institution.
" Kshetramohan	...	Ditto.
" Maheschandra	...	Dacca College.
" Nirmalchandra	...	Ex-Student, Metropolitan Institution.
" Saratchandra	...	Presidency College.
" Satyacharan	...	F. C. Institution, Calcutta.
" Taraknath	...	Cathedral Mission College.
Dikshit, Jagannath Gaues	...	High School, Jabalpur.
60 Dube, Durgaprasad	...	Patna College.
" Raghuvardayal	...	Canning College, Lucknow.
Gabriel, J.	...	Muir Central College.
Gaurisankar	...	Agra College.
Ghosh, Jivankrishna	...	Presidency College.
" Jogendranath	...	Berhampore College.
" Kaliprasanna	...	Dacca College.
" Lalitbhushan	...	L. M. S. Institution, Bhowanipore.
" Manmohan	...	Presidency College.
" Narayanchandra	...	F. C. Institution, Calcutta.
70 " Prasanakumar	...	Bauleah High School.
" Sasidhar	...	General Assembly's Institution.
" Sivapada	...	L. M. High School, Benares.
Ghoshal, Aghornath	...	General Assembly's Institution.
Gokhale, Rowji Kasinath	...	High School, Jabalpur.
Guha, Basantakumar	...	Dacca College.
Gupta, Chandrakanta	...	L. M. S. Institution, Bhowanipore.
" Rajanikanta	...	Dacca College.
Hemmat Ali	...	Hooghly College.
Keshavanand	...	Muir Central College.
80 Krishnachandra	...	Benares College.
Lahiri, Jagadischandra	...	Free Church Institution, Calcutta.
Mahadeoprasad Lala	...	Benares College.
Mahanti Purnachandra	...	Ex-Student, Dacca College.
Mahommed Ali	...	Lahore College.
" Syed Alay	...	Agra College.
Maitra, Amvikacharan	...	General Assembly's Institution.
" Piyarimohan	...	Metropolitan Institution.
Majumdar, Devendranath	...	Krishnaghur College.
Mallik, Suratnath	...	Presidency College.
90 Merces, J. D.	...	La Martiniere College, Calcutta.
Misra, Matilal	...	Patna College.
" Ramgovinda	...	Bauleah High School.
Mitra, Kalachand	...	Dacca College.
" Kaliprasanna	...	Metropolitan Institution.
" Saradaprasad	...	Ex-Student, St. John's College, Agra.
" Suratlal	...	Presidency College.
Mithanlal	...	Lahore College.
Mukhopadhyay, Annadaprasad	...	L. M. S. Institution, Bhowanipore.
" Charuchandra	...	Patna College.
100 " Durgacharan	...	Lahore College.
" Girindrachandra	...	Ex-Student, General Assembly's Institution.

Mukhopadhyay, Harimohan	...	F. C. Institution, Calcutta.
" Kantichandra	...	L. M. S. Institution, Bhowanipore.
" Priyanath	...	Ditto.
" Tarinicharan	...	Ex-Student, F. C. Institution, Calcutta.
Munsi, Gurunath	...	Bauleah High School.
Ohadar, Jnanendranath	...	Metropolitan Institution.
Pain, Syamlal	...	F. C. Institution, Calcutta.
Pal, Purnachandra	...	Metropolitan Institution.
110 Pano, Vindesvariprasad	...	Benares College.
Pophali, Gopal Anaji	...	High School, Jabalpur.
Radharamana	...	Muir Central College.
Ramsingh	...	Canning College, Lucknow.
Ray, Asutosh	...	Ex-Student, F. C. Institution, Calcutta.
" Indubhushan	...	L. M. S. Institution, Bhowanipore.
" Kedarnath	...	Ex-Student, General Assembly's Institution.
" Lakshminarayan	...	General Assembly's Institution.
" Nagendrakumar	...	Presidency College.
" Purnachandra	...	Berhampore College.
120 " Satinath	...	Canning College, Lucknow.
" Satishchandra	...	Metropolitan Institution.
Rudra, Kaligopal	...	Hooghly College.
Saha, Jaladhar	...	Presidency College.
Sahay, Brajanandan	...	Patna College.
Sahu, Krupanidhi	...	Cuttack College.
Sanyal, Jaychandra	...	Benares College.
Sarkar, Bholanath	...	General Assembly's Institution.
" Navagopal	...	Presidency College.
" Pulinvihari	...	Ditto.
130 Sen, Annadacharan	...	Ditto.
" Bipinvihari	...	Dacca College.
" Rameschandra	...	Presidency College.
" Saratchandra	...	Dacca College.
" Syamacharan	...	Cathedral Mission College.
" Upendranath	...	General Assembly's Institution.
Sirajuddin	...	Agra College.
Singh, Arjan	...	Lahore College.
" Sundar	...	Ditto.
Sinha, Amritlal	...	Canning College, Lucknow.
140 " Bhaibaz	...	Patna College.
" Harendranarayan	...	Ditto.
" Kshetralal	...	Ex-Student, Krishnagur College.
Souvluker, Keshavahari	...	High School, Jabalpur.
Syed Akdar Alam	...	Hooghly College.
" Baquir Ali	...	Benares College.
Takrimuddin	...	St. Xavier's College.
147 Tewari, Dindayal	...	Maharaja's College, Jeypur.

The undermentioned Candidates have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

Abdul Wahhab	...	Calcutta Madrassa.
Adhikari Krishnakisor	...	Kandi School.
Aganoor, M. S. P.	...	Armenian Phil. Academy.
Anthony, G.	...	Mussoorie School.
Arthur, S.	...	St. George's College, Mussoorie.
Ashton, A. H.	...	Bishop Cotton School, Simla.
Baker, C. W.	...	La Martiniere College, Lucknow.
Bandyopadhyay, Jogendranath	...	Hooghly Collegiate School.
10 " Kumadinikanta	...	Jagannath School, Dacca.
" Lalitmohan	...	Hindu School.
" Rajendrachandra	...	Sanskrit Collegiate School.
" Rakhachandra	...	Hooghly Branch School.
" Ramnath	...	Kuchiacole Radhaballabh Institution.
" Saratchandra	...	Krishnagur Collegiate School.
" Sirischandra	...	Pogose School, Dacca.
Barat, Surendranath	...	Sanskrit Collegiate School.
Basak, Lalvihari	...	Oriental Seminary.
Basu, Bhupalchandra	...	Naral H. C. E. School.
" Dinanath	...	L. M. S. Institution, Bhowanipore.
20 " Fanibhushan	...	Berhampore Collegiate School.
" Haranchandra	...	Konnogur School.
" Hemendranath	...	Jagannath School, Dacca.

Basu, Janakinath	...	Calcutta School.
" Khagendranath (I)	...	Hindu School.
" Mahendranath	...	Hare School.
" Raicharan	...	Naral H. C. E. School.
" Sasibhushan	...	Howrah School.
" Upendranath	...	Nizamut School, Moorsheadabad.
Beatson, A. M.	...	St. Xavier's College.
30 Bhattacharyya, Akshaykumar	...	Hooghly Collegiate School.
" Kailaschandra	...	Calcutta Training Academy.
" Ramsadan	...	Bankura School.
Bisvas, Baradakanta	...	Barisal School.
Blake, G.	...	La Martiniere College, Calcutta.
Bonerjee, Rajendra Misry	...	Doveton College.
Burvett, W. J.	...	La Martiniere College, Lucknow.
Chakravarti, Bhupati	...	General Assembly's Institution.
" Harihar	...	Mymensing School.
" Jnanendranath	...	Cawnpur Zillah School.
40 " Mahinimohan	...	Pabna Zillah School.
" Rajanikanta	...	Mymensing School.
" Rajmohan	...	Dacca Collegiate School.
" Ramgopal	...	L. M. S. Institution, Bhowanipore.
" Rasikchandra	...	Barisal School.
Champati, Atulchandra	...	Hare School.
Chattopadhyay, Abhaykumar	...	Dacca Collegiate School.
" Kunjavihari	...	Barisal School.
" Lakshanchandra	...	Hare School.
Chaudhuri, Sripada	...	Hindu School.
50 " Sureschandra	...	Hare School.
Cooke, E.	...	Doveton College.
Dan, Jnanendranath	...	Konnogur School.
Das, Gaganchandra	...	Dacca Collegiate School.
" Gaganchandra	...	Mymensing School.
" Harinath	...	General Assembly's Institution.
" Jogendrachandra	...	Hare School.
" Radhagovinda	...	Bauleah High School.
Datta, Brajahari	...	Pogose School, Dacca.
" Girischandra	...	Commillah School.
60 " Jadavchandra	...	Metropolitan Institution.
" Jadunath	...	Hooghly Collegiate School.
" Mahimchandra	...	Mymensing School.
Dattilal	...	Allabad High School.
De, Gangagovinda	...	Bogra Zillah School.
" Kanailal	...	Oriental Seminary.
" Krishnalal	...	Hindu School.
" Kunjavihari	...	Santosh Janhavi School.
" Sasibhushan	...	Metropolitan Institution.
Dhar, Avinashchandra	...	Hindu School.
70 Duncan, E. J.	...	Mussoorie School.
Durgadayal	...	Cawnpur Zillah School.
Gangopadhyay, Amarnath	...	Hindu School.
" Devendranath	...	L. M. S. Institution, Bhowanipore.
" Makhanlal	...	Hooghly Collegiate School.
Gasper, G. S.	...	Doveton College.
Ghatak, Annadaprasanna	...	Maldah School.
Ghosh, Apurvachandra	...	Hare School.
" Bipinvihari	...	Ditto.
" Charuchandra	...	Metropolitan Institution, Sampooker Branch.
80 " Panchanan	...	Hooghly Branch School.
" Sasibhushan	...	F. C. Institution, Calcutta.
" Sirischandra	...	Midnapore High School.
" Surendranath	...	Hindu School.
" Tarapada	...	General Assembly's Institution.
Gupta, Govindagopal	...	Kandi School.
" Jnanachandra	...	Sanskrit Collegiate School.
Hafazat Kharim	...	Patna Collegiate School.
Hefferan, A.	...	St. Xavier's College.
Herbert, H.	...	Bishop Cotton School, Simla.
90 Housden, W. P.	...	Mussoorie School.
James, H. W.	...	Do.
Kar, Gopalkrishna	...	Hare School.
Kunar, Sasibhushan	...	F. C. Institution, Calcutta.
Laha, Amvikacharan	...	Hindu School.
" Lalitmohan	...	Hare School.

Lahiri, Nilmadhav	... Hindu School.
Lefranc, A. L.	... Doveton College.
Leonard, J.	... La Martiniere College, Lucknow.
Litster, D.	... Bishop Cotton School, Simla.
100 Mahamad Husain	... Calcutta Madrasa.
Mahbub Alam	... Aligurh M. A. O. College.
Majumdar, Brindavanchandra	... Hare School.
" Ramchandra	... Calcutta Training Academy.
" Sasilochar	... Rungpore High School.
Mallik, Mahanlal	... Utterpara School.
" Priyalal	... Hare School.
" Rajendranath	... South Suburban School, Kalighat.
Mansaram	... Ludiana Mission School.
McDonald, W. C.	... St. Peter's College, Agra.
110 McLeod, C. F.	... St. George's College, Mussoorie.
Michael, G.	... Doveton College.
Mitra, Asutosh	... Hare School.
" Baradakanta	... Metropolitan Institution, Sampooker Branch.
" Ganendranath	... Hare School.
" Hemchandra	... Konnagur School.
" Narendrakrishna	... General Assembly's Institution.
" Rasamay	... Beerbhoom School.
" Sarvananda	... Narai H. C. E. School.
" Sirisichandra	... Bauleah High School.
120 " Surendranath	... Hare School.
Mubarak Hosain	... Calcutta Madrasa.
Mukhopadhyay, Akhilchandra	... L. M. S. Institution, Bhowanipore.
" Bidhubhushan	... Hare School.
" Devendranath	... Krishnagur Collegiate School.
" Kunjavihari	... Utterpara School.
" Piyarilal	... Hindu School.
" Saratchandra	... Hooghly Collegiate School.
" Sripati	... Do. Do.
Nan, Lalitmohan	... Hare School.
130 Nath, Bisvambhar	... Delhi District School.
Panda, Kaliprasanna	... Sanskrit Collegiate School.
Pendherker, Balwant Raghunath	... Jabalpur High School.
Pramanik, Harinath	... Krishnagur Collegiate School.
Ramsajivan Lal	... Pertabguri High School.
Ray, Govindachandra	... Hooghly Collegiate School.
" Mahimchandra	... Calcutta Institution.
" Manmohan	... Burdwan Maharaja's School.
" Tarinicharan	... South Suburban School, Kalighat.
" Upendranath	... Hindu School.
140 Raychaudhuri, Akshay Kumar	... Behala Mission School.
" Amarsachandra	... Krishnagur A. V. School.
Rodrigues, C.	... St. Joseph's School.
Rudra, S. K.	... St. James' School.
Sadhunaryan	... Delhi District School.
Sankarlal	... District School, Amritsar.
Sarkar, Durgacharan	... Metropolitan Institution, Sampooker Branch.
" Kalikumar	... Hare School.
" Puruchandra	... Barrackpore School.
Sarvadhikari, Devprasad	... Hare School.
150 Shafi Mahommed	... Delhi District School.
Sen, Bankimchandra	... Hindu School.
" Binodvihari	... Do.
" Bisveswar	... Barisal Government School.
" Devendramohan	... Jagannath School, Dacca.
" Girischandra	... Do.
" Jogendranath	... Barisal Government School.
" Mahendranath	... Hare School.
Sen Gupta, Kisorimohan	... Utterpara School.
Set, Dhanvallah	... Hare School.
160 Shirolay, Krishnaji Anant	... F. C. Institution, Nagpur.
Sinha, Ramchandra	... Hare School.
" Satyendraprasanna	... Beerbhoom School.
Slave, E.	... La Martiniere College, Lucknow.
Smith, F. J.	... Do. Calcutta.
Stark, A. W.	... Doveton College.
Stark, W. E.	... Serampore College.
Tait, G. W.	... Doveton College.
Togood, F.	... Bishop Cotton School, Simla.
Wadlay, H. T.	... La Martiniere College, Lucknow.
170 Warde, C. P.	... St. Xavier's College.

Wood, H.	... Bishop Cotton School, Simla.
172 Younan, J.	... St. Xavier's College.

SECOND DIVISION.

In Alphabetical Order.

Aba Balagi Adabe	... City School, Nagpur.
Abdul Aziz	... District School, Delhi.
" Hamed	... Allahabad High School.
" Kader	... Dacca School.
Abdur Rahim II	... Calcutta Madrasa.
Adhya Asutosh	... Hindu School.
Aftabuddin Ahmed	... Midnapore High School.
Afzaluddin Ahmed	... Doveton College.
Ali Hasun	... Sultanpur Zillah School.
10 " Jafar	... Kapurthala School.
" Karim	... Calcutta Madrasa.
" Sadeq	... Kapurthala School.
Ambaprasad	... Hume's High School, Etawah.
Ata Hosain	... Barabanki High School.
Atmaram	... Gya Zillah School.
Bagchi, Dinanath	... Krishnagur Collegiate School.
Baksi, Saradaprasad	... Burdwan Maharajah's School.
Balaram Dajiba Pendke	... F. C. Institution, Nagpur.
Balkrishna Apaji Purohit	... City School, Nagpur.
20 " Jairam R.	... F. C. Institution, Nagpur.
Bandyopadhyay, Amvikacharan	... Santosh Janhavi School.
" Anathvandhu	... Krishnagur Collegiate School.
" Avinashchandra (Senior)	... General Assembly's Institution.
" Bainath	... Patna Collegiate School.
" Bhavanicharan	... Hugli Collegiate School.
" Devendranath	... St. Xavier's College.
" Haridas	... Bengalitolah Preparatory School, Benares.
" Harimohan	... Utterpara School.
" Hemchandra	... General Assembly's Institution.
30 " Kalidhan	... Barisa School.
" Kesavlal	... Howrah School.
" Kshetra Nath	... Canning College, Lucknow.
" Kunja Vihari	... Barranagar Hindu School.
" Lalit Kisor	... Beerbhoom School.
" Lalit Mohan	... Santosh Janhavi School.
" Nityagopal	... Ilsoha Mondlye School.
" Panchkari	... General Assembly's Institution.
" Rajkisor	... Jagatballabpore H. C. E. School.
" Sasibhushan	... L. M. S. Institution, Bhowanipore.
40 " Satya Charan	... Sanskrit Collegiate School.
" Satyadhan	... Ditto.
" Satyasaran	... South Suburban School, Kalighat.
" Taraprasanna	... Bengalitolah Preparatory School, Benares.
Barthalomeusz, G. F.	... Trinity College, Kandy.
Barthalomeusz, A.	... Ditto.
Baruya, Gunagovinda	... Goalpara Zillah School.
Basak, Binadvihari	... Pubna School.
Basu, Anupama Chandra	... Metropolitan Institution.
" Basanta Kumar	... Dacca Collegiate School.
50 " Chandra Kumar	... Ditto.
" Chunilal	... Sanskrit Collegiate School.
" Dyal Chandra	... Hugli Collegiate School.
" Devendranath	... Sanskrit Collegiate School.
" Haramohan	... Jagannath School, Dacca.
" Haripada (Junior)	... General Assembly's Institution.
" Haripada (Senior)	... Ditto.
" Jagatvandhu	... Ditto.
" Jogendranath	... L. M. S. Institution, Bhowanipore.
" Kailaschandra	... Commillah School.
60 " Khagendranath (II)	... Hindu School.
" Kshetramohan	... Barrackpore School.
" Manmathanath	... Konnagar School.
" Nagendranath	... Konnagar School.
" Nivaranachandra	... Berhampore Collegiate School.
" Priyanath	... Metropolitan Institution.
" Samachandra	... Patna Collegiate School.
" Satishchandra (Senior)	... General Assembly Institution.
" Srischandra	... St. Xavier's College.

40	Basu, Sureschandra	... L. M. S. Institution, Bhowanipore.
70	" Trailokyanath	... L. M. School, Midnapore.
	Bates, A. G.	... Memorial School, Cawnpur.
	Beniprasad	... Mirzapore Zillah School.
	Beniprasad	... Teacher.
	Bhadra, Matilal	... Gauhati Zillah School.
	Bhaduri, Syamacharan	... Hindu School.
	Bhagavanprasad	... Allahabad High School.
	Bhagavan Prasad	... Hume's High School, Etawah.
	Bhagavan Bajirao Anadhale	... City School, Nagpur.
	Bhattacharyya, Asutosh	... Hugli Branch School.
80	" Baidyanath	... Navadwip C. M. S. School.
	" Bidhubhushan	... Burdwan Maharajah's School.
	" Bijaygopal	... Navadwipa Hindu School.
	" Binadvihari	... Patna Collegiate School.
	" Chandrakanta	... South Suburban School, Kalighat.
	" Chaturanan	... Victoria College, Agra.
	" Jadunath	... Jessore Zillah School.
	" Makundaram	... Utterparah School.
	" Mritunjay	... Berhampore Collegiate School.
	" Nimaicharan	... Barasat Government School.
90	" Nivaranchandra	... Chinsurah Hindu School.
	" Sivas	... Burdwan Maharajah's School.
	" Sukumar	... Navadwipa Hindu School.
	" Upendranath	... Sanskrit Collegiate School.
	Biharilal	... Sitapur High School.
	Biswas, Daniel Premchand	... Pubna Zillah School.
	" Ghanesayam	... Hugli Collegiate School.
	" Girischandra	... Baripore School.
	" Girindranath	... Hare School.
	" Navakrishna	... Barisa School.
100	Blaze, L. E.	... Trinity College, Kandy.
	Bordoloye Anandaram Sarma	... Nowgong Zillah School.
	Brojabhusanprasad	... Joynarayan's College, Benares.
	Brijlal	... District School, Amritsar.
	Brocklesby, J. W.	... St. Peter's College, Agra.
	Burway, Shankar Trimbuk	... Jabalpur High School.
	Caleb, C. C.	... A. M. E. School, Moradabad.
	Chakravarti, Benodvihari	... Burdwan Maharajah's School.
	" Durgataran	... General Assembly's Institution.
	" Harendranarayan	... Bogra School.
110	" Jaminikumar	... Jagannath School, Dacca.
	" Jogeschandra	... Teghoria School.
	" Kailaschandra	... Naral School.
	" Mahendranath	... Cawnpur Zillah School.
	" Mahendranath	... Harinabhi A. S. School.
	" Narendranath	... Berhampore Collegiate School.
	" Prasannakumar	... Jagannath School, Dacca.
	" Prasannakumar	... Pogose School, Dacca.
	" Priyanath	... Baripore School.
	" Ramendra	... Krishnaghur Collegiate School.
120	" Sasibhushan	... General Assembly's Institution.
	" Surendranath	... Krishnaghur A. V. School.
	" Syamacharan	... Jagannath School, Dacca.
	" Taraprasanna	... Metropolitan Institution.
	" Trailokyanath	... Sarodaprasad Institution, Chakdighi.
	Chand, Rajkumar	... Dacca Collegiate School.
	Chandra, Trailokyanath	... Midnapore High School.
	Chater, C. C.	... Armenian Philanthropic Academy.
	Chattopadhyay, Adharchandra	... Hooghly Branch School.
130	" Asutosh	... General Assembly's Institution.
	" Avinashchandra	... Barrackpore School.
	" Becharam	... Ranchi Zillah School.
	" Bholanath	... Mohanad Mission School.
	" Bholanath	... Superior Zillah School, Benares.
	" Bhuvanmohan	... Sanskrit Collegiate School.
	" Bidhubhushan	... L. M. School, Khagra.
	" Binaychandra	... F. C. Institution, Calcutta.
	" Chintamani	... Barisa School.
	" Gangacharan	... Pogose School, Dacca.
	" Haranchandra	... Baripore School.
140	" Kunjavihari	... Baraset Government School.
	" Mahendranath	... L. M. S. Institution, Bhowanipore.
	" Mahimchandra	... Ooterparah School.
	" Saratchandra	... Howrah School.

	Chattopadhyay, Sasibhushan	... Dacca Collegiate School.
	" Sarapati	... Hare School.
	Chaturvedi, Devidas	... Agra Collegiate School.
	" Haribhanjanprasad	... Ditto.
	" Ochhelal	... Ditto.
	Chaube, Jhalkhan	... Jabalpur High School.
150	Chaudhuri, Akshaykumar	... South Suburban School, Kalighat.
	" Baradakanta	... Hooghly Collegiate School.
	" Bhagavaticharan	... Andool School.
	" Jayachandra	... Hooghly Branch School.
	" Lalitmohan	... L. M. School, Khagra.
	" Taraknath	... General Assembly's Institution.
	" Umeschandra	... Bauleah High School.
	Chuckalal	... Banda Zillah School.
	Corrigan, W. A. R.	... LaMartiniere College, Lucknow.
	Dás, Amritlal	... Barrackpore School.
160	" Amvikacharan	... Sylhet Zillah School.
	" Baikuntesvar	... Dacca Collegiate School.
	" Gadadhar	... General Assembly's Institution.
	" Ghanesayam	... Allygurh Govt. School.
	" Gopal	... C. M. School, Amritsar.
	" Gursarn	... Peshawur Mission School.
	" Haridas	... Barrackpore School.
	" Harkishen	... Lahore District School.
	" Kalikumar	... Sibpore H. C. E. School.
	" Kalikumar	... Nawab Abdul Gunny's School.
170	" Khirod Chandra	... Khulna H. C. E. School.
	" Lakshminarayan	... F. C. Institution, Chinsurah.
	" Mahiram	... Goalpara Zillah School.
	" Matilal	... Gya Zillah School.
	" Narayan	... C. M. School, Amritsar.
	" Piyarimohan	... Rungpur School.
	" Prasannakumar	... Jagannath School, Dacca.
	" Pulinvihari	... Jagannath School, Dacca.
	" Radhavinod	... Sylhet Zillah School.
	" Ramkumar	... Bankura School.
180	" Sivchandra	... Hare School.
	" Sivchandra	... Seal's Free College.
	" Taraknath	... L. M. S. Institution, Bhowanipore.
	Dasaundimal	... District School, Lahore.
	Dasgupta, Kaliprasanna	... Dacca School.
	Dastidara Syamacharan	... Private student.
	Datta, Bijaychandra	... Faridpur School.
	" Binodvihari	... Hooghly Branch School.
	" Bipinchandra	... Chittagong High School.
	" Chandrasekhar	... Kuchlakole Radhaballabh Institution.
	" Hembhushan	... General Assembly's Institution.
190	" Madhavchandra	... Metropolitan Institution.
	" Mahendranath	... Ditto ditto.
	" Mahimchandra	... Hooghly Branch School.
	" Prasannakumar	... Seal's Free College.
	" Pratulchandra	... Sanskrit Collegiate School.
	" Radhikaprasad	... Chinsurah Grammar School.
	" Rasamay	... Ditto ditto.
	" Sudhamay	... Noakhally School.
	" Suklat	... Naral School.
200	" Udaykrishna	... Oriental Seminary.
	" Umeschandra	... Kuchlakole Radhaballabh Institution.
	De, Jogendranath	... Metropolitan Institution, Shampoooker Branch.
	" Surendranath	... Patna Collegiate School.
	Dev, Atulchandra	... Silchar Government School.
	Devakar, Janardan Waze	... City School, Nagpur.
	Devchand	... Mission School, Jalandar.
	Dhar, Dwarkanath	... South Baharoo School.
	" Mahendranath	... Oriental Seminary.
	Dillon, F. W.	... Diocesan High School.
210	Dwarkaprasad	... Lakhimpore Government School.
	Essuff Ali Khundokar	... Dighapatia School.
	Fazl Rabb	... Allahabad High School.
	Fery, J.	... St. Thomas' College, Colombo.
	Foy, H.	... La Martiniere College, Lucknow.
	Gajadarprasad	... Unao High School.
	Gajanan Reaghoba Ghoorji	... F. C. Institution, Nagpur.
	Gangadhar Bhagvant Ghatgi	... City School, Nagpur.

	Gangadhar Madhav Boochey	... F. C. Institution, Nagpur.
	Gangopadhyay, Akshaykumar	... Behala Mission School.
220	" Gakulchandra	... F. C. Institution, Chinsurah.
	" Kshetramohan	... F. C. Institution, Nagpur.
	" Ramkrishna	... Metropolitan Institution.
	" Thakurdas	... Hindu School.
	" Upendranath	... Metropolitan Institution, Shampooker Branch.
	Ghatak, Nilmani	... Malda Zillah School.
	Ghosh, Avinashchandra (junior)	... Hare School.
	" Avinashchandra	... General Assembly's Institution.
	" Banawarilal	... Jessore Zillah School.
	" Bhavasankar	... Sridharpore School.
230	" Bipinvihari	... Hooghly Collegiate School.
	" Durgacharan	... F. C. Institution, Calcutta.
	" Girijakisor	... Noakhally School.
	" Girishchandra	... Sanskrit Collegiate School.
	" Girishchandra	... Kuchlakole Radhaballabh Institution.
	" Golapal	... Metropolitan Institution, Shampooker Branch.
	" Harachandra	... Hooghly Branch School.
	" Haranchandra	... L. M. S. Institution, Bhowanipore.
	" Haridas	... Salkea A. S. School.
	" Hiralal	... Metropolitan Institution, Shampooker Branch.
240	" Jogendraprasad	... Ditto ditto.
	" Jyotirmay	... Pakur School.
	" Kalikumar	... Sanskrit Collegiate School.
	" Kulprasanna	... Dacca Collegiate School.
	" Krishnalal	... Oriental Seminary.
	" Kunjavihari	... Dacca Collegiate School.
	" Nityagopal	... Berhampore Collegiate-school.
	" Prasadchandra	... Barrackpore School.
	" Pratapchandra	... Hare School.
	" Rajendranath	... Metropolitan Institution, Shampooker Branch.
250	" Ramchandra	... L. M. S. Institution, Bhowanipore.
	" Sambhunath	... Berhampore Collegiate School.
	" Saradaprasad	... Kandi School.
	" Sasibhushan	... Garden Reach School.
	" Sasikumar	... Dacca Collegiate School.
	" Saratkumar	... Howrah School.
	" Srischandra	... Faridpore School.
	" Tarachandra	... Jagannath School, Dacca.
	" Umeschandra	... General Assembly's Institution.
	" Umeschandra II	... Santosh Janhavi School.
260	Ghoshal, Brindavanachandra	... Prannath School, Satkhira.
	" Upendranath	... Metropolitan Institution.
	Godfrey, T. R.	... Doveton College.
	Golam Mahommed	... District School, Lahore.
	Gosvami, Charuchandra	... Krishnaghur Collegiate School.
	" Manmohan	... Santipore Municipal School.
	Grenier, J. E.	... St. Thomas' College, Colombo.
	Guha, Abhaysankar	... Gaubati Zillah School.
	" Anandamohan	... Commillah School.
	" Asminikumar	... Mymensing School.
270	" Rohinikumar	... Faridpore School.
	Gupta, Girishchandra	... Calcutta School.
	" Girindramohan	... C. M. School, Mirzapore, Calcutta.
	" Gopendranandan	... L. M. School, Khagra.
	" Hiranyakumar	... Hindu School.
	" Kangalchandra	... Beerbhoom School.
	" Tarinicharan	... Nizamat School, Moorshedabad.
	Gurditmal	... District School, Lahore.
	Hajra, Jogendranath	... Midnapore High School.
	Halder, Gaganachandra	... L. M. S. Institution, Bhowanipore.
280	" Jogendranath	... Midnapore High School.
	Harcharanlal	... Cawnpore Zillah School.
	Hari Ramchandra Chakradeva	... City School, Nagpur.
	Hefferan, A.	... St. Xavier's College.
	Hiranand	... Lahore District School.
	Jagannath Swarup	... Patna Collegiate School.
	Jaharilal	... Monghyr Zillah School.
	Janakinath	... St. John's College, Agra.
	Jash Bholanath	... Pogose School, Dacca.
	Jhaddamal	... Victoria College, Agra.
290	Jharkhandi Somnath	... Superior Zillah School, Benares.
	Johannes, G. J. F.	... Free School.
	Johnstone, G.	... Wood's Academy.

	Jowalaprasad	... Lahore District School.
	Kamtaprasad	... Sitapur High School.
	Kar, Chandrakisor	... Mymensing School.
	Karmakar, Rasikchandra	... Baraset Government School.
	Kasinath Govind	... Jabalpur High School.
	Keelan, L. W.	... Canning College, Lucknow.
	Kesheo Ramchandragadgil	... City School, Nagpur.
300	Keuneman, H. A.	... Wesley College, Colombo.
	Khezer-ul-din Ahamed	... Rungpore School.
	Khirod Akhtar	... Calcutta Madrassa.
	Kuar, Akshay Kali	... Seal's Free College.
	Kunar Rajanikanta	... Badla A. V. School.
	Kundu, Bhutnath	... Hare School.
	" Gangadhar	... L. M. S. Institution, Bhowanipore.
	Lahiri, Bipinvihari	... Krishnagar A. V. School.
	" Gopalgovinda	... Berhampur Collegiate School.
	" Priyanath	... Serampore Collegiate School.
310	" Rajkrishna	... Maldah Zillah School.
	Lakshminarayan	... Ajmere Government Collegiate School.
	Lalvihari	... Gonda High School.
	Lullenvihari	... Ditto ditto.
	Madak, Mahendranath	... Burdwan Maharajah's School.
	Magharan	... District School, Amritsar.
	Mahanti, Giridhari	... Cuttack Collegiate School.
	Maheswarayan	... Patna Collegiate School.
	Mahmood Hasain	... Bareilly Collegiate School.
	Mahomiddin	... Lahore District School.
320	Mahommed Abdur Raof	... Calcutta Madrassa.
	" Ali	... Cuttack Collegiate School.
	" Hanif	... Sealkote Missionary School.
	" Karimuddin.	... Jabalpur High School.
	" Shah	... District School, Amritsar.
	Maiti, Radhanath	... Midnapore High School.
	" Upendranath	... Do. Do.
	Maitra, Sivchandra	... Allahabad High School.
	Majumdar, Bipinvihari	... Hindu School.
	" Hridaynath	... Khulna H. C. E. School.
330	" Prasannakumar	... Mymensing School.
	" Purnachandra	... Chittagong High School.
	" Ramchandra	... Jagannath School, Dacca.
	" Srinath	... Mymensing School.
	Mallik, Kaliprasanna	... General Assembly's Institution.
	" Priyanath	... Calcutta School.
	" Udaychandra	... Jessore Zillah School.
	Maliwiya, Madanmohan	... Allahabad High School.
	Mandal, Mahendralal	... L. M. S. Institution, Bhowanipore.
	" Sasibhushan	... Kuchlakole Radhaballabh Institution.
340	Manikran	... District School, Amritsar.
	Manilal	... Jabalpur High School.
	Manjilal	... Hume's High School, Etawah.
	Mansaram	... District School, Delhi.
	Martin, A. C.	... La Martiniere College.
	Mathuraprasad	... Arrah School.
	Mathuraprasad	... Teacher.
	Mathur Maharaj Sing	... Agra Collegiate School.
	Mazharal Haq	... Calcutta Madrassa.
	McCulloch, H. D.	... La Martiniere College.
350	McDonald, D.	... Bishop Cotton School, Simla.
	Mendis, L. W.	... Wesley College, Colombo.
	Merces, W.	... St. Xavier's College.
	Mirza Mahommed	... Calcutta Madrassa.
	Misra, Batakrishna	... Metropolitan Institution.
	" Dyarkanath	... Bankura School.
	" Gangadhar	... Puri Zillah School.
	" Harinath	... South Baharu School.
	" Ramsabay	... Monghyr Zillah School.
	" Srilal	... Agra Collegiate School.
360	Mitra, Basantakumar	... Harinavi A. S. School.
	" Binodvihari	... General Assembly's Institution.
	" Charuchandra	... Ditto.
	" Dakshinaranjan	... Hare School.
	" Kanailal	... Ditto.
	" Makhanlal	... Hugli Branch School.
	" Pratapchandra	... Pogose School, Dacca.
	" Priyanath	... General Assembly's Institution.

	Mitra Saratchandra	... Cossipore Kasinath School.
	" Sasibhushan	... Private Student.
370	" Tranadacharan	... Seals' Free College.
	Moghi, Madhay Ramchandra	... Jabalpur High School.
	Moloney, H.	... St. Peter's College, Agra.
	Mukhopadhyay, Abhilaschandra	... Metropolitan Institution.
	" Anadinath	... Malda Zillah School.
	" Apurva Krishna	... Hindu School.
	" Asutosh	... Howrah School.
	" Atul Chandra	... Barrackpore School.
	" Bama Charan	... Howrah School.
380	" Banawarilal	... L. M. School, Khagra.
	" Bhagavaticharan	... L. M. S. Institution, Bhowanipore.
	" Bipinvihari	... Navadip Hindu School.
	" Brajalal	... Hindu School.
	" Gnanendranath	... L. M. S. Institution, Bhowanipore.
	" Girindranath	... Calcutta School.
	" Harigopal	... Chittagong High School.
	" Harilal	... L. M. S. Institution, Bhowanipore.
	" Hariprasanna	... Berhampur Collegiate School.
	" Hemchandra	... Santipur Municipal School.
	" Jogendranath	... Beerbhun School.
390	" Kalipada	... Balagor E. School.
	" Krishnadhan	... General Assembly's Institution.
	" Lakshmikanta	... Metropolitan Institution.
	" Nagendranath	... Krishnaghur Collegiate School.
	" Nilkanta	... Farridpur School.
	" Prabhakar	... Navadip C. M. S. School.
	" Prankrishna	... Utterpara School.
	" Purnachandra	... Superior Zillah School, Benares.
	" Ramchandra	... Midnapore High School.
	" Ramdas	... Krishnaghur Collegiate School.
400	" Ramkrishna	... Nizamat School, Murshidabad.
	" Ramnarayan	... Bankura School.
	" Sripati	... Kuchiakole Radhabullub Institution.
	" Suresvar	... Gosai Durgapore H. C. School.
	" Upendranath	... Sanskrit Collegiate School.
	Mulkraj	... Husarpore District School.
	Muttukistna, G. E.	... Wesleyan Central Institution, Batticaloa.
	Nakhre Lakshman Ganes	... Jabalpur High School.
	Nandi, Gaurhari	... Pogose School, Dacca.
	" Kshetramohan	... Calcutta Training Academy.
410	" Surendranath	... Hare School.
	Narottamlal	... Jabalpur High School.
	Niogi, Asutosh	... Intally Seminary.
	" Jnanadaprasanna	... Santosh Janhavi School.
	" Rajanikanta	... Rangpur School.
	Ogh, J.	... Serampore Collegiate School.
	Pal, Avinaschandra	... Howrah School.
	" Jogendranath	... F. C. Institution, Calcutta.
	Pande, Jayprasad	... Bhagalpur School.
	" Rajnath	... Ditto.
420	Paul, D.	... Calcutta High School.
	Patterson, R. D.	... Private Student.
	Pendharkar, Balwant Govind	... City School, Nagpur.
	Piyarilal	... Allahabad High School.
	Poddar, Haricharan	... Hugli Collegiate School.
	" Prasaunakumar	... Baulen High School.
	Pramanik, Bidhubhushan	... Santipore Municipal School.
	Pratap Bahadur	... St. John's College, Agra.
	Prihdayal	... District School, Delhi.
	Price, A. G.	... Mussoorie School.
430	Puranmal	... St. John's College, Agra.
	Rakshit, Jagatchandra	... Chittagong High School.
	Rambukwelle, T. B.	... St. Thomas' College, Colombo.
	Ramcharan	... Shahjahanpur Zillah School.
	Ramcharan	... Fyzabad High School.
	Ramsuk-das	... Lahore District School.
	Raoji Mahadev Bhati	... City School, Nagpur.
	Ray, Annadakumar	... Rungpur High School.
	" Annadaprasad	... Bankura School.
	" Ashutosh	... Midnapore High School.
440	" Ashutosh	... Jeypore Maharajah's College.
	" Atulchandra	... Barisa School.
	" Baradaprasad, (junior)	... Kuchiakole Radhabullub School.
	" Bishnupada	... Metropolitan Institution.

	Ray, Chandrakumar	... Hare School.
	" Chhatrapat	... Canning College, Lucknow.
	" Dhanpat	... St. John's College, Agra.
	" Gopendrachandra	... Beerbhun School.
	" Jogeschandra	... Burdwan Maharajah's School.
	" Maheschandra	... Farridpur School.
450	" Navakumar	... Bograi Zillah School.
	" Priyanath	... Krishnagar Collegiate School.
	" Rajanikanta	... L. M. S. Institution, Bhowanipore.
	" S. C.	... Calcutta High School.
	" Srinath	... Dacca Collegiate School.
	" Surendralal	... Krishnagar A. V. School.
	" Tarakechandra	... Jagannath School, Dacca.
	" Tarakanath	... L. M. S. Institution, Bhowanipore.
	" Taranarayan	... Canning College, Lucknow.
	" Tarinimohan	... Berhampur Collegiate School.
460	" Trailokyanath	... Krishnagar Collegiate School.
	" Tripuracharan	... Hugli Branch School.
	" Umanath	... Jagannath School, Dacca.
	Ray Chaudhuri, Abhaykumar	... Barisa School.
	" Bamacharn	... Jhnida H. C. E. School.
	" Dvarkanath	... Utterpara School.
	" Girischandra	... Cuttack Collegiate School.
	Robertson, W. J. S.	... Bishop Cotton School, Simla.
	Roshanlal	... Bareilly Collegiate School.
	Roshanlal	... Lahore District School.
470	Rourke, J.	... St. George's College, Mussoorie.
	Rudra, Atulvihari	... Hare School.
	" Mahimchandra	... Jessore Zillah School.
	Rungrao	... Bengalitolah Preparatory School, Benares.
	Saha, Kunjlal	... Metropolitan Institution, Shampooker Branch.
	Sahay, Rajbansi	... Saran School.
	" Sripat	... Fyzabad High School.
	" Trevani	... Bareilly Collegiate School.
	Sambhunath	... Saharanpore A. P. Mission School.
	Sanatheraja, E. W.	... Private Student.
480	Sangamlal	... Lahore District School.
	Sanyal, Devendranath	... Hindu School.
	" Jivankrishna	... Harinavi A. S. School.
	" Nalinimohan	... Agra Collegiate School.
	" Saratchandra	... Patna Collegiate School.
	" Satyendraprasad	... Cawnpur Zillah School.
	Sarkar, Basantkumar	... Howrah School.
	" Bholanath	... General Assembly's Institution.
	" Bijaykrishna	... Sanskrit Collegiate School.
	" Nandalal	... Chinsurah Hindu School.
490	" Nivaranachandra	... Behar English School.
	" Purnachandra	... Pabna Zillah School.
	Sarma, Radhikanath	... Sylhet Zillah School.
	Sawant, Dvarkaprasad	... Canning College, Lucknow.
	Set, Nandakisor	... Hindu School.
	Sen, Amritlal	... Hare School.
	" Annadacharan	... Sanskrit College.
	" Apurvakrishna	... Calcutta Training Academy.
	" Brajamohan	... L. M. S. Institution, Bhowanipore.
	" Devendranath	... Comillah School.
500	" Darkanath	... Ula. H. C. E. School.
	" Gnanasankar	... Hindu School.
	" Isanchandra	... Pogose School, Dacca.
	" Jagabandhu	... Jagannath School, Dacca.
	" Kasibhushan	... General Assembly's Institution.
	" Khirodechandra	... Farridpur School.
	" Khirodmohan	... L. M. S. Institution, Bhowanipore.
	" Kunjavihari	... Hare School.
	" Rameschandra	... Hindu School.
	" Ram Gopal	... Krishnaghur Collegiate School.
510	" Sasibhushan	... Beerbhun School.
	" Sasthicharan	... Naral School.
	" Satiskamal	... Jenkin's School, Cooch Behar.
	Sibsahay	... Hurdul High School.
	Sikdar, Kedarnath	... Hindu School.
	Sil, Tulsidas	... General Assembly's Institution.
	Singh, Arjun	... C. M. School, Amritsar.
	" Baldao	... Fyzabad High School.

	Singh, Dinga	... District School, Amritsar.
	" Harnath	... Aligurh M. A. O. College.
520	" Kharak	... District School, Amritsar.
	" Tara	... Gujarat Government School.
	" Thakurvalwant	... Agra Collegiate School.
	" Tulsa	... District School, Amritsar.
	Sinha, Gangaprasad	... Superior Zillah School, Benares.
	" Kalikrishna	... South Suburban School, Kalighat.
	" Manmathanath	... Hare School.
	" Siddhesvar	... Hughli Branch School.
	" Surendranath	... Beerbhoom School.
	Smyth, J.	... Free School.
530	Som, Asvinikumar	... Metropolitan Institution.
	" Sarat Sasi	... Beerbhoom School.
	Speuce, W. A.	... LaMartiniere College, Lucknow.
	Srimani Bipinvihari	... Cossipore Cossinath School.
	Stowell, F.	... Bishop Cotton School, Simla.
	Sukul, Gadadharnath	... Superior Zillah School, Benares.
	" Govindaprasad	... Do. Do. Do.
	" Matadin	... Cawnpur Zillah School.
	Sultan Ali	... Dacca Collegiate School.
	Sweeny, J. M. H.	... St. George's College, Mussoorie.
540	Syed Ata Hossain	... Joynarayan College, Benares.
	Talukdar, Ramchandra	... Berhampore Collegiate School.
	Thakur Kasinath Keshava	... Jabalpur High School.
	Toley Makund Rao	... Do. Do. Do.
	Topadar, Amvikacharan	... Commilla School.
	Uday prakash	... Gya Zillah School.
	Vaisya Mahavirprasad	... Superior Zillah School, Benares.
	Wahajuddin Ahmed	... Kaliparah H. C. E. School.
	Wajid Hossain	... Aligurh M. A. O. College.
	Wazir Ahmed	... Bareilly Collegiate School.
550	Weeresooreye, A. A.	... Trinity College, Kandy.

THIRD DIVISION.

In Alphabetical Order.

	Abdool Majid Khan	... Moradabad Zillah School.
	Abdool Majid	... Noakhally Zillah School.
	Abdool Monim Khan	... Moradabad Zillah School.
	Abdur Rahman	... Cawnpur Zillah School.
	Abdur Ruzack	... Moradpore School, Bankipore.
	Ajodhyaprasad	... Unao High School.
	Amiruddin	... Khagol H. C. E. School.
	Awadhvihari	... Unao High School.
	Baburam	... Futegurh High School.
10	Bacon, J. H.	... La Martiniere College, Lucknow.
	Badrilal	... Bhagalpur School.
	Badrilal	... Lallupuker School, Monghyr.
	Bagechi, Umeshchandra	... Serajgunge School.
	Bajal, Rambharasay	... Victoria College, Agra.
	Bakshi, Janakinath	... Faridpur School.
	Bandyopadhyay, Annadaprasad	... Burdwan Maharaja's School.
	" Avinashchandra (Junior)	... General Assembly's Institution.
	" Digamvar	... L. M. S. Institution, Bhowanipore.
	" Haripada	... General Assembly's Institution.
20	" Jogendranath	... Patna Collegiate School.
	" Kalikrishna	... Hooghly Collegiate School.
	" Kunjavihari	... Pandra H. C. E. School.
	" Mahendranath	... Wesleyan Mission School, Barrackpore.
	" Manmohan	... F. C. Institution, Calcutta.
	" Nagendrachandra	... General Assembly's Institution.
	" Nandalal	... Barrackpore School.
	" Narendrachandra	... Wesleyan Mission School, Barrackpore.
	" Narendranath	... F. C. Institution, Calcutta.
	" Nrisinbachandra	... Maharaja's School, Culna.
30	" Ramchandra	... Private Student.
	" Ramchandra	... Jagannath School, Dacca.
	" Saradaprasad	... Jabalpur High School.
	" Saratchandra	... Hooghly Collegiate School.
	" Sitaldas	... Shahjahanpore Zillah School.
	" Sitaram	... Victoria School, Gazipur.
	" Sivchandra	... Metropolitan Institution, Sompooker Branch.
	" Surendranath	... Hare School.
	" Syamaprasanna	... General Assembly's Institution.
	Baruya, Brajanath	... Goalparah School.

40	Baruya, Rajanikanta	... Sibsagor Zillah School.
	Basak, Brajalal	... General Assembly's Institution.
	" Jagatchandra	... Jagannath School, Dacca.
	Basil, A.	... St. John's College, Agra.
	Basu, Akshaykumar	... General Assembly's Institution.
	" Akshaykumar	... Prannath School, Satkhira.
	" Anandaprasad	... Jehanabad H. C. E. School.
	" Asutosh	... Private Student.
	" Baikunthanath	... Baripur School.
	" Becharan	... General Assembly's Institution.
50	" Gyanendranath	... Hindu School.
	" Haricharan	... Metropolitan Institution, Sompuker Branch.
	" Jogendralal	... Calcutta Institution.
	" Jnanadacharan	... Midnapore High School.
	" Jotendranath	... Nizamut School, Moorsshedabad.
	" Kedarnath	... Metropolitan Institution, Sompuker Branch.
	" Kisorimohan	... Dacca Collegiate School.
	" Krishnachandra	... Hindu School.
	" Priyanath	... Allahabad High School.
	" Piyarivaran	... Kuchiakole Radhaballabh Institution.
60	" Purnananda	... Chinsurah Hindu School.
	" Saradaprasad	... Midnapore High School.
	" Satischandra (Junior)	... General Assembly's Institution.
	" Sirisachandra	... Kishnaghur A. V. School.
	" Suryyakanta	... L. M. S. Institution, Bhowanipore.
	" Umacharan	... Canning College, Lucknow.
	Bhaduri, Dinavandhu	... Ariyadaha Association School.
	Bhakes, Benimadhav	... Midnapore High School.
	Bhattacharyya, Avinashchandra	... Private Student.
	" Binayakchandra	... L. M. S. Institution, Bhowanipore.
70	" Chandrakanta	... Sridharpore School.
	" Dayalnath	... Oriental Seminary.
	" Durgacharan	... Metropolitan Institution, Sompuker Branch.
	" Haridas	... Baranogur Hindu School.
	" Kantibhushan	... Calcutta Training Academy.
	" Krishnadhan	... Superior Zillah School, Benares.
	" Makundalal	... F. C. Mission Branch School, Culna.
	" Ramcharan	... Naral H. C. E. School.
	" Sasibhushan	... General Assembly's Institution.
	" Sivnath	... Patna Collegiate School.
80	Bhaul, Govindachandra	... Dacca Collegiate School.
	Bhaumik, Bamanachandra	... Maldah School.
	Bhunya, Jaykanta	... Nowgong Zillah School.
	Bhuvanesvarprasad	... Patna Collegiate School.
	Bibhutiprasad	... Hardui High School.
	Biharilal	... Muttra Zillah School.
	Bisvas, Banikanta	... Kishnaghur A. V. School.
	" Bidhubhushan	... Kustea H. C. School.
	" Durgacharan	... Bauleah High School.
	" Jogendranath	... Sanskrit Collegiate School.
90	Canagassbey, W. C.	... Wesleyan Central Institution, Batticaloa.
	Chakravarti, Bamacharan	... Mahanad Mission School.
	" Bhagavatchandra	... Midnapore High School.
	" Dharmadas	... Sanskrit Collegiate School.
	" Haricharan	... F. C. Institution, Chinsurah.
	" Haripada	... Mahespore Aided School.
	" Isvarchandra	... Mymensing School.
	" Kalicharan	... Jagannath School, Dacca.
	" Kedarnath	... Boroe H. C. School.
	" Nandamohan	... General Assembly's Institution.
100	" Rajendra	... Christ Church School, Cawnpur.
	" Saradaprasad	... P. Gupinathpore School.
	" Sitanath	... Khulna H. C. E. School.
	Chandra, Binadvihari	... Krishnaghur Collegiate School.
	Chattopadhyay, Annadaprasad	... F. C. Mission Branch School, Culna.
	" Banikanta	... Khulna H. C. E. School.
	" Bisveswar	... Burdwan English School.
	" Brajendranath	... L. M. S. School, Khagra.
	" Charuchandra	... Krishnaghur Collegiate School.
	" Dvarkanath	... Hooghly Branch School.
110	" Gatinath	... Ditto.
	" Hemchandra	... Chinsurah Grammar School.
	" Jatinath	... Hooghly Branch School.
	" Kamakshyanath	... Krishnaghur A. V. School.
	" Khelatchandra	... Oriental Seminary.

Chattopadhyay, Krishnadhan	...	Ariyadaha Association School.
" Purnachandra	...	Patna Collegiate School.
" Radhikanath	...	Utterparah School.
" Rajendranath	...	L. M. S. School, Khagra.
" Saradacharan	...	Barrackpore School.
120 " Upendranath	...	Superior Zillah School, Benares.
Chattoraj, Karmodhesvar	...	Pandra School.
Chaudhuri, Hemchandra	...	Saradaprasad Institution, Chuckdighee.
" Purnachandra	...	Hindu School.
Chiranjilal	...	Moradabad Zillah School.
Chobe, Narayandas	...	Bhagalpur School.
Das, Banamali	...	Puri Zillah School.
" Biresvar	...	Dinagepur Zillah School.
" Chandrakisor	...	Sylhet Zillah School.
" Gaurechandra	...	Cuttack Collegiate School.
" Girischandra	...	Baranagar Hindu School.
" Girischandra	...	L. M. S. Institution, Bhowanipore.
" Gopalchandra	...	Krishnagur A. V. School.
" Harilal	...	Cutwa English School.
" Kalipada	...	Useful Arts School.
" Lakshman	...	Superior Zillah School, Benares.
" Piyarimohan	...	Chittagong High School.
" Priyagopal	...	Local Mission School, Midnapore.
" Raichand	...	Sylhet Zillah School.
" Ramji	...	Ludiana Mission School.
140 " Saradaprasad	...	Amra School.
" Srischandra	...	Barisal Government School.
" Sudarsan	...	Sylhet Zillah School.
Dasgupta, Tarakchandra	...	Barisal Government School.
Datta, Adharchandra	...	General Assembly's Institution.
" Batacharan	...	Shambazar H. G. English School.
" Bhupendrakumar	...	Metropolitan Institution, Shampuker Branch.
" Dvarkanath	...	F. C. Institution, Calcutta.
" Gajendranarayan	...	Balasore Zillah School.
" Harendranarayan	...	Jagannath School, Dacca.
150 " Lalitkumar	...	Dacca Collegiate School.
" Mohinimohan	...	Purulia Government School.
" Napharchandra	...	Aryan School.
" Pulinvihari	...	Purulia Government School.
" Saratchandra	...	L. M. S. Institution, Bhowanipore.
Daulatram	...	District School, Lahore.
De, Basantakumar	...	Hooghly Collegiate School.
" Bipinvihari	...	Bankura School.
" Chandravishnu	...	Sanskrit Collegiate School.
" Jaygopal	...	General Assembly's Institution.
160 " Navinmadhav	...	Salken A. S. School.
" Surendranath	...	Metropolitan Institution.
" Upendranath	...	Ditto
Deoraj	...	Sampuker Branch.
Dev, Haranchandra	...	Arrah School.
" Ramendrakrishna	...	Allahabad High School.
Dhar, Upendranath	...	Hindu School.
Dube, Govindaprasad	...	Hooghly Branch School.
Durgaprasad	...	Jabalpur High School.
Fakirchand	...	Bharaich School.
170 Fazlul Haq	...	Patna Collegiate School.
Gaidanlal	...	Calcutta Madrassa.
Gajjimal	...	Bareilly Collegiate School.
Ganeshilal	...	Peshawar Mission School.
Gangaprasad Lala	...	Canning College, Lucknow.
Gangopadhyay, Bipinvihari	...	Superior Zillah School, Benares.
" Bisvanath	...	Muragacha School.
" Kunjevihari	...	Wesleyan Mission Institution, Chitpore.
" Mathuramohan	...	Sanskrit Collegiate School.
Gaurisanakar	...	Maharaja's School, Culna.
180 Ghani, Mahomed Khan	...	Gya Zillah School.
Ghosh, Aratvallabh	...	Ray Bareilly High School.
" Avinashchandra	...	Cuttack Collegiate School.
" Basantakumar	...	Seebpore Institution.
" Bidhubhushan	...	Noral H. C. E. School.
" Bisveswar	...	Patna Collegiate School.
" Charuchandra	...	Mozufferpore Zillah School.
" Haradhan	...	Calcutta Training Academy.
" Harakumar	...	Sanskrit Collegiate School.
" Haranath	...	Metropolitan Institution.
	...	Dacca School.

190 Ghosh, Hariprasanna	...	Private Student.
" Jadunath	...	Balasore Zillah School.
" Jogendrachandra	...	Wesleyan Mission School, Barrackpore.
" Jaydev	...	Ilsoha Mondly School.
" Kailaschandra	...	Bogra Zillah School.
" Kunjavihari	...	Hooghly Collegiate School.
" Nagendranath	...	South Subarban School, Kalighat.
" Phanindrabhushan	...	Purulia School.
" Priyanath	...	Sanskrit Collegiate School.
" Priyanath	...	F. C. Institution, Calcutta.
200 " Purnachandra	...	Kuchiakole Radhaballabh Institution.
" Radhikaprasad	...	Hooghly Branch School.
" Ramdayal	...	Noral H. C. E. School.
" Ramnath	...	Wesleyan Mission Institution, Chitpore.
" Sasibhushan	...	Utterparah School.
" Umeshchandra (I)	...	Santosh Janhavi School.
Ghoshal, Kalinath	...	Dacca Collegiate School.
Girivardharilal	...	Monghyr Zillah School.
Goonetilleke, W. A.	...	St. Thomas College, Colombo.
Gorakhprasad	...	C. M. High School, Gorakpore.
210 Gosvami, Kumadvihari	...	Utterparah School.
" Purnachandra	...	Dighapatia School.
Greson, G.	...	St. Peter's College, Agra.
Guha, Harachandra	...	Jenkin's School, Coochbehar.
" Harakumar	...	Sylhet Zillah School.
Gui, Bhupatilal	...	Hindu School.
Gumanilal	...	Kaparthala School.
Gupta, Bipinvihari	...	Monghyr Zillah School.
" Kailaschandra	...	Barisal Government School.
Hajra, Kandarpa	...	Saradaprasad Institution, Chakdighee.
220 " Kedarnath	...	Kuchiakole Radhaballabh Institution.
Haldar, Biharilal	...	Banawaribad H. C. E. School.
Hardayal	...	A. M. E. School, Moradabad.
Harris, S. S.	...	District School, Lahore.
Ikhalsankar	...	Lakhimpore Government School.
Ilahi Bakhsh	...	Joynarayan's College, Benares.
Itrut Hosain, S.	...	Allygurh M. A. O. College.
Jagdevprasad	...	Mozufferpore Zillah School.
Jayprakash	...	Arrah School.
Joshi, Hansidatta	...	Almora Mission School.
230 " Narayanakrishna	...	Cawnpur Zillah School.
Jotiprasad	...	Saharanpore A. P. Mission School.
Jugalkisor	...	Bareilly Collegiate School.
Kadramatamby, J.	...	Wesleyan Central Institution, Botticaton.
Kandjee	...	Arrah School.
Kar, Radharaman	...	Metropolitan Institution, Shampuker Branch.
" Ramcharan	...	Midnapore High School.
" Sasibhushan	...	Noral H. C. E. School.
Kedarnath	...	Farakabad Zillah School.
Krishnachandra	...	Sealkote Mission School.
240 Kundu, Kalipada	...	Hooghly Collegiate School.
Kunjaviharilal	...	Canning College, Lucknow.
Kurmakar, Ganes Balwant	...	F. C. Institution, Nagpur.
Lacas, T.	...	St. Xavier's College.
Lahiri, Hemchandra	...	Wesleyan Mission School, Barrackpore.
" Saratchandra	...	Serajunge H. C. E. School.
Lakshmichand	...	Ajmere Collegiate School.
Laltaprasad	...	Baraich School.
Mahadev Bapuji Puranik	...	F. C. Institution, Nagpur.
Mahavirprasad	...	Bhagulpur School.
250 Mahommed Badiol Alam	...	Chittagong High School.
" Israil	...	Calcutta Madrassa.
" Jankhan	...	Teacher.
" Lateef	...	Moradabad Zillah School.
Maitra, Amirtalal	...	Hooghly Branch School.
" Mahinimohan	...	Sambhunath's School, Chatmohar.
" Prasannakumar	...	Bogra Zillah School.
" Saradamohan	...	Bauleah High School.
" Taraknath	...	Ditto.
Majivar Rahman	...	Commillah School.
260 Majumdar, Jadavchandra	...	F. C. Institution, Calcutta.
" Jadunath	...	Berhampore Collegiate School.
" Nareschandra	...	Calcutta School.
" Purnachandra	...	Krishnaghar Collegiate School.
" Rajanikanta	...	Serajunge School.

	Majumdar, Ramanimohan	...	Mymensing School.
	Mallik, Devendranath	...	Aryan School.
	" Gopalchandra	...	Hooghly Branch School.
	" Ramanath	...	Midnapore High School.
	" Suvalchandra	...	Private Student.
270	Manmohanlal	...	Allahabad High School.
	Matiram	...	Bareilly Collegiate School.
	Meer Shahzadah Ali	...	Canning College, Lucknow.
	Michael, M. J.	...	Armenian Phil. Academy.
	Misra, Nityagopal	...	Burdwan Maharaja's School.
	Mitra, Amulyachandra	...	Bengal Institution.
	" Asutosh	...	Metropolitan Institution, Sampooker Branch.
	" Bipinvihari	...	Shambazar H. G. E. School.
	" Devendranath	...	Burdwan English School.
	" Gnanendrachandra	...	Hare School.
280	" Hiralal	...	Sridharpore School.
	" Jivankrishna	...	Oriental Seminary.
	" Kedarnath	...	Calcutta School.
	" Kedarnath	...	Seal's Free College.
	" Pramathanath	...	Monghyr Zillah School.
	" Rashvihari	...	Pubna Zillah School.
	Mukhopadhyay, Avinashchandra	...	L. M. S. Institution, Bhawanipore.
	" Benimadhav	...	Burdwan Maharaja's School.
	" Bhuvanmohan	...	Oriental Seminary.
	" Dvarkanath	...	Barrackpore School.
290	" Ghanesyam	...	Ranaghat School.
	" Haridas	...	Chinsurah Hindu School.
	" Jagadisvar	...	F. C. Institution, Calcutta.
	" Jaygopal	...	General Assembly's Institution.
	" Jivanchandra	...	C. M. High School, Jabalpur.
	" Jogendrachandra	...	Beerbhoom School.
	" Jogendranath	...	Horinavi A. S. School.
	" Kalipada	...	Baraset Govt. School.
	" Kedarnath	...	Goburdangah H. C. E. School.
	" Krishnanath	...	Krishnagur Collegiate School.
300	" Mahaprasad	...	Howrah School.
	" Mahendranath	...	Patna Collegiate School.
	" Sasibhushan	...	General Assembly's Institution.
	Muzhur Ali	...	Hooghly Branch School.
	Nag, Kulikanta	...	Calcutta School.
	Nanakchand	...	Ludiana Mission School.
	Nanda, Srivallabh	...	Balasore Zillah School.
	Narayandas	...	Moradabad Zillah School.
	Narayan Pandola Farnavis	...	F. C. Institution, Nagpur.
	Navasivayam Thyagarajah	...	St. Thomas College, Colombo.
310	Niogi, Akshaykumar	...	Bhagalpore School.
	Nisar Ali	...	Doveton College.
	Nyamat Ullah	...	Rungpur High School.
	Omrao Ali	...	Hooghly Branch School.
	Oudhviharilal	...	Gya Zillah School.
	Pal, Hiralal	...	Agurpara C. M. S. Institution.
	" Umeshchandra	...	Private student.
	Pant, Sitaram Trimbeck	...	Ditto.
	Patnaik, Jagadananda	...	Puri Zillah School.
	Patra, Haradhan	...	Bankura School.
320	Pathak, Thakurprasad	...	Patna Collegiate School.
	Perera, D. L.	...	St. Thomas College, Colombo.
	Pitamvar	...	Bareilly Collegiate School.
	Piyarilal	...	District School, Delhi.
	Prabhdudayal	...	St. John's College, Agra.
	Pratabbhan	...	Mutra Zillah School.
	Punnamchand	...	Ajmere Collegiate School.
	Quantin, J. D.	...	Doveton College.
	Radhakisen Rama	...	Hazariabagh School.
	Raghunandan Saran	...	Agra Collegiate School.
330	Raghuvardayal	...	A. M. E. School, Moradabad.
	Raghuvirdayal	...	Ray Bareilly High School.
	Raha, Mahendrachandra	...	Ananda School, Brahmanbaria.
	Rajjural	...	District School, Delhi.
	Rajjural	...	Ulwar High School.
	Ramadhan	...	Aziah School.
	Ramaprasad	...	Allahabad High School.
	Ramaprasad	...	Saran School.
	Ray, Baradaprasad (Senior)	...	Kuchiale Radhaballabh Institution.

	Ray, Bipinvihari	...	Krishnagur A. V. School.
340	" Gokulchandra	...	Maharaja's School, Culna.
	" Govindachandra	...	Pakoor School.
	" Govindaprasad	...	Hooghly Collegiate School.
	" Jadubhushan	...	Daulatpur Eng. School.
	" Jaswant	...	Lahore Mission School.
	" Jaygopal	...	L. M. S. Institution, Bhowanipore.
	" Jogendranath	...	Hitampur H. C. E. School.
	" Kaliprasanna	...	Baraset Govt. School.
	" Krishnachandra	...	Cuttack Collegiate School.
	" Mahendralal	...	A. M. E. School, Moradabad.
350	" Mahendranath	...	Aryan School.
	" Manmohan	...	General Assembly's Institution.
	" Rameschandra	...	Ditto ditto.
	" Sasadhar	...	Santosh Janhavi School.
	" Satyacharan	...	Canning College, Lucknow.
	" Sivchandra	...	Muragacha School.
	" Srischaran	...	Jagannath School, Dacca.
	" Sureschandra	...	Jessore School.
	" Syamsundar	...	Beerbhoom School.
	" Trailokyanath	...	Nizamat School, Moorsheadabad.
360	Raychaudhuri Akshaykumar	...	Hindu School.
	" Punyadaprasad	...	F. C. Institution, Chinsurah.
	Rutledge, W. B.	...	St. James' School.
	Sahay, Baikanta	...	Patna Collegiate School.
	" Birjvasi	...	Private Student.
	" Lalji	...	Patna Collegiate School.
	" Ramdhari	...	Mozufferpore Zillah School.
	Saikesah Mahommed Attahar	...	Cuttack Collegiate School.
	" Ratnadhar	...	Gauhati Zillah School.
	Sakhilal	...	Hume's High School, Etawah.
370	Saligram	...	District School, Umritsar.
	Sambhunath	...	Sultanpore Zillah School.
	Samuel Bhowaji	...	F. C. Institution, Nagpur.
	Sankardayal	...	Baraich School.
	Sankhdhar Jwalaprasad	...	Shahjahanpore Zillah School.
	Sanyal Amvikacharan	...	Santipore Municipal School.
	" Avinashchandra	...	Nizamat School, Moorsheadabad.
	" Pulinchandra	...	Bauleah High School.
	" Rohinikanta	...	Nizamat School, Moorsheadabad.
	Sarfaraz Hossein Khan	...	Superior Zillah School, Benares.
380	Sarkar, Amritlal	...	Sanskrit Collegiate School.
	" Djendranath	...	Dehra Training School.
	" Girindralal	...	Navadwipa C. M. S. A. S. School.
	" Nilmadhav	...	Ranaghat School.
	Sarma, Sachchidananda	...	Sylhet Zillah School.
	" Tarakchandra	...	Ditto.
	Sarvajitlal	...	Balrampore School.
	Sarvadhikari, Avinashchandra	...	Hindu School.
	Sathay, Rameshchandra Rao	...	Banda Zillah School.
	Sen, Akshaykumar	...	Commillah School.
390	" Anandakumar	...	Mogultoli School.
	" Brajendranath	...	Barisal Government School.
	" Girishchandra	...	Santosh Janhavi School.
	" Navinchandra	...	Hooghly Branch School.
	" Prasannakumar	...	F. C. Institution, Calcutta.
	" Rameschandra	...	Chittagong High School.
	" Saratchandra	...	C. M. School, Monghyr.
	" Sasibhushan	...	Barisal Government School.
	" Sasibhushan	...	Bagnan School.
	" Sasibhushan	...	Muragacha School.
400	" Sasikumar	...	F. C. Institution, Calcutta.
	Senapati, Haridas	...	Hare School.
	Seneveratne, H. C.	...	Medical School, Ceylon.
	Sengupta, Rajendralal	...	Midnapore High School.
	Set, Navagopal	...	Patna Collegiate School.
	Sil, Rajendralal	...	General Assembly's Institution.
	" Rakshkali	...	Hindu School.
	Singh, Buta	...	Guzrat Government School.
	" Gardit	...	District School, Amritsar.
	" Gayadatta	...	Gonda High School.
410	" Harnam	...	Private Student.
	" Natha	...	Pertabgurb High School.
	" Rethbaran	...	Sarun School.

Bombay Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W1	M 27—02940	10	Post Master General, Punjab.

NOTES PARTIALLY LOST OR DESTROYED.

1878.				
H1	C 82—**758	10		
	" —**57	10		
	" —**05	10		
H2	M 19—41458	10		
H3	M 31—29248	10		
	" —69157	10		
M1	M 21—96258	10		
	" —96259	10		
M2	M 29—09433	10		
	" —68293	10		

BOMBAY.—Paper Currency Dept.;
The 8th January 1878.

W. WELLS,
Assistant Commissioner.

ACCOUNTANT GENERAL'S OFFICE.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

No. 7.—Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 2nd January 1878.

PUBLIC WORKS (BUILDINGS AND ROADS BRANCH AND MILITARY WORKS BRANCH) AND TELEGRAPHS.				IRRIGATION.				STATE RAILWAYS (CAPITAL).			
Order of receipt.	Accounting Office.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Office.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Office.	Last month for which received.	Date of receipt.
1	Assam	Oct. 1877	Dec. 10, 1877	1	Rajpootana	Nov. 1877	Dec. 20, 1877	1	Rangoon and Sitang Valley	Nov. 1877	Dec. 22, 1877
2	Rajpootana	Ditto	Do. 13, "	2	Punjab	Oct. 1877	Do. 19, "	2	Patri Salt Railway	Ditto	Do. 22, "
3	Grand Trunk Road, Lahore to Jhelum.	Ditto	Do. 14, "	3	North-Western Provinces.	Ditto	Do. 27, "	3	Nagpur and Chhindigarh.	Ditto	Do. 22, "
4	Punjab	Ditto	Do. 22, "	4	Madras	Ditto	Do. 28, "	4	Rajpootana	Ditto	Do. 19, "
5	Port Blair	Ditto	Do. 23, "	5	Bombay	Ditto	Do. 28, "	5	Sindia	Ditto	Do. 18, "
6	North-Western Provinces.	Ditto	Do. 27, "	6	Bengal	Ditto	Do. 28, "	6	Calcutta and South-Eastern.	Ditto	Do. 19, "
7	Oudh	Ditto	Do. 27, "	7	British Burmah	Ditto	Do. 28, "	7	Indus Valley	Ditto	Do. 22, "
8	Simla Imperial Circle.	Ditto	Do. 27, "	8	Mysore	Ditto	Do. 28, "	8	Habli and Kurwar	Ditto	Do. 22, "
9	Buildings under Quetta Agency.	Ditto	Do. 27, "					9	Dhond and Munmar.	Ditto	Do. 22, "
10	Madras	Ditto	Do. 28, "					10	Nulhatoo	Ditto	Do. 22, "
11	Bombay	Ditto	Do. 28, "					11	Holkar	Ditto	Do. 27, "
12	Military Works	Ditto	Do. 28, "					12	Wardah Valley	Ditto	Do. 27, "
13	Central Provinces	Ditto	Do. 28, "					13	Neemuch	Ditto	Do. 27, "
14	British Burmah	Ditto	Do. 28, "					14	Bellary and Hubli	Ditto	Do. 27, "
15	Hyderabad (Imperial.)	Ditto	Do. 28, "					15	Northern Bengal	Ditto	Do. 28, "
16	Coorg	Ditto	Do. 28, "					16	Tirhoot	Ditto	Do. 28, "
17	Central India	Ditto	Do. 28, "					17	Store-keeper	Ditto	Do. 28, "
18	Mysore	Ditto	Do. 28, "					18	Western Rajpootana	Ditto	Do. 28, "
19	Berars (Assigned Districts.)	Ditto	Do. 28, "					19	Tirhoot Surveys	Ditto	Do. 28, "
20	Bengal	Ditto	Jan. 2, 1878					20	Patna and Gaya	Ditto	Do. 28, "
21	Indo-European Telegraph.	Sept. 1877	Dec. 6, 1877					21	Nizam's	Ditto	Do. 28, "
22	Indian Telegraph.	Ditto	Do. 20, "					22	Punjab Northern Extension	Ditto	Jan. 2, 1878
								23	Assam	Ditto	Do. 28, "
								24	Serchaugor Coal Line Survey.	Ditto	Do. 28, "
								25	Rangoon and Irrawaddy Valley.	Sept. 1877	Dec. 28, 1877

J. J. McLEOD INNES, Lieut.-Colonel, R. E.,
Accountant General, P. W. Dept.

The 10th January 1878.

DIRECTOR OF STATE RAILWAYS,
Central System.

NOTIFICATIONS.

Agra, the 4th January 1878.

No. 1.—With reference to Government of India, Public Works Department, Notification No. 531 of the 19th December 1877, the under-mentioned Officers are posted to the Holkar and Neemuch Railways:—

Mr. J. W. Christison, Assistant Engineer, 1st Grade.

Mr. A. Bewley, Assistant Engineer, 2nd Grade.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 6th January 1878.

No. 1.—Mr. K. F. Coppin, Assistant Engineer, 2nd Grade, Mahanadi Division, Northern Bengal State Railway, is transferred to the Rungpore-Dhoobree Railway Survey from the forenoon of the 1st December 1877.

No. 2.—Mr. H. W. Warden, Executive Engineer, 4th Grade (temporary rank), is transferred from the Tirhoot to the Northern Bengal State Railway for employment on the Dacca-Mymensing Railway Survey.

Mr. Warden was relieved of his duties on the Tirhoot State Railway on the afternoon of the 17th December 1877.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

Western System.

Rawalpindi, the 3rd January 1878.

No. 1.—With reference to Public Works Department Notification No. 537 of the 14th ultimo, Sergeant H. Matthews, Supervisor, 1st Grade, is posted to the Indus Valley State Railway.

The 4th January 1878.

No. 2.—Referring to late Director's Notification No. 20 of the 5th February 1877, Mr. J. L. Gallott, Executive Engineer, 1st Grade, Indus Valley State Railway, has been granted by Her Majesty's Secretary of State an extension of three months' furlough.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

DIRECTOR OF STATE RAILWAY STORES.

NOTIFICATION.

Calcutta, the 8th January 1878.

No. 1.—Mr. W. Watson, Store-keeper for State Railways, Calcutta, has been granted by Her Majesty's Secretary of State for India, six months' leave on medical certificate in extension of the leave granted in late Director of State Railways' Notification No. 56, dated 26th March 1877.

R. C. B. PEMBERTON, Major, R.E.,
Director of State Railway Stores.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 24th December 1877.

No. 271.—Mr. W. C. Hennessey, Executive Engineer, 4th Grade, is transferred from the Office of the Engineer-in-Chief to the Shujabad Division for special duty.

No. 272.—Baboo Russick Lall Roy, Assistant Engineer, 2nd Grade, reported his return from the leave granted him in Director of State Railways' Western System, Notification No. 5 of 14th June 1877, on the forenoon of the 4th December 1877.

No. 273.—With reference to Government of India, Public Works Department, Notification No. 528 of the 18th December 1877, the following Officers were relieved of their duties on this line on the dates specified against their names:—

Mr. C. J. Shaw, Executive Engineer, 1st Grade, —afternoon, 14th December 1877.

Mr. N. A. B. Chambers, Assistant Engineer, 2nd Grade, —afternoon, 15th December 1877.

Baboo Russick Lall Roy, Assistant Engineer, 2nd Grade, —afternoon, 13th December 1877.

Baboo Dhurm Sing Soin, Assistant Engineer, 3rd Grade, —afternoon, 13th December 1877.

No. 274.—With reference to Director of State Railways' Western System, Notification No. 52, dated 8th December 1877, Mr. W. Hyde, Assistant Apothecary, reported his arrival at Mooltan on the forenoon of the 9th October, and was posted to the medical charge of the Mooltan District, vice Mr. Assistant Apothecary T. Baron, whom he relieved on the afternoon of the 10th October 1877.

No. 275.—With reference to Government of India, Public Works Department, Notification No. 552 of the 28th December 1877, Mr. P. J. Bruff, Executive Engineer, 3rd Grade, was relieved of his duties on this line on the afternoon of the 19th December 1877.

The 2nd January 1878.

No. 1.—Baboo Issen Chunder Mitter, Accountant, 3rd Grade, Shujabad Division, returned from the privilege leave granted him in this Office Notification No. 231, dated 25th October 1877, on the forenoon of the 2nd January 1878.

The 4th January 1878.

No. 2.—Mr. A. Brereton, Assistant Engineer, 1st Grade, Khanpur Division, is granted one month's privilege leave, with effect from 1st January or such other subsequent date as he may avail himself of it.

No. 3.—The following transfer and posting have been made by Superintending Engineer, Upper Soinde District:—

Mr. F. Blake, Sub-Engineer, 2nd Grade, from the Ghotki to the Reti Division.

Mr. B. Rees, Sub-Engineer, 3rd Grade, to the Larkana Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 7th January 1878.

No. 1.—With reference to Public Works Department Notification No. 528, dated 18th Decem-

ber 1877, the following Officers left this Railway on the dates specified opposite their names:—

Major H. R. Faber, R. E., Executive Engineer, 1st Grade, 28th December 1877, afternoon.
Mr. A. S. Gerrard, Assistant Engineer, 1st Grade, 22nd December 1877, afternoon.
Mr. C. P. O'Rafferty, Assistant Engineer, 1st Grade, 21st December 1877, forenoon.
Lieutenant R. Jennings, R.E., Assistant Engineer, 2nd Grade, 18th December 1877, afternoon.
Mr. R. W. Roberts, Assistant Engineer, 2nd Grade, 28th December 1877, afternoon.
Baboo Seo Dyal, Assistant Engineer, 2nd Grade, 11th December 1877, forenoon.

No. 2.—With reference to Director of State Railways, Western System, Notification No. 40, dated 15th November 1877, Captain T. Gracey, R. E., Executive Engineer, 2nd Grade, ceased to belong to this Railway from the afternoon of 10th November 1877.

No. 3.—With reference to Director of State Railways, Western System, Notification No. 41, dated 16th November 1877, Mr. T. E. Curry, Assistant Engineer, 2nd Grade, ceased to belong to this Railway from the afternoon of the 16th November 1877.

No. 4.—Lubdha Ram Sahni, Apprentice Engineer, is transferred from the Indus to the Ravi Division, with effect from the afternoon of the 17th December 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 4th January 1878.

No. 1.—Mr. P. C. Gilhooly, Instructor of Apprentice Overseers, returned to duty, on the forenoon of the 2nd instant, from the privilege leave granted him in this office Notification No. 26 of 3rd November last.

HORACE BELL,
Engineer-in-Chief.

Descriptive Roll of Lieutenant Bradford Smith, 4th Regiment, Bengal Native Infantry, dated at Lucknow, 6th January 1878.

Rank, Name and Corps.—Lieutenant and Adjutant Bradford Smith, 4th Regiment, Bengal Native Infantry.

Height.—5 feet 1 inch.

Personal appearance and particular marks—

Age.—20 years 3 months.

Hair.—Dark, only a long thick moustache, pale complexion, good-looking.

REMARKS.—Deserted when under arrest. Supposed to have left on 2nd instant.

W. C. MITCHEL, *Lieut.-Col.,*
Comdg. 4th N. I.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 10th January 1878 ... Rs. 86,95,632-3-0

W. WATERFIELD,

Treasurer to the Govt. of India.

CALCUTTA,
11th Jan. 1878.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Dec. 24	Holl. days.					
" 25	"					
" 26	"					
" 27	1,35,436	2,75,915	4,30,750	39,44,700	91,22,068	1,10,86,271
" 28	9,23,000	2,82,963	4,51,337	44,43,698	91,07,875	1,11,28,668
" 29	24,678	8,04,283	4,46,501	47,48,063	90,82,461	1,10,17,800

CALCUTTA MINT,
The 2nd Jan. 1878.

J. F. TENNANT,
Offg. Mint Master.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1877.	Rs.			Rs.	Rs.	Rs.
Dec. 31	Holl. days.					
1878.	"					
Jan. 1	"					
" 2	8,534	2,51,614	4,28,075	38,55,184	91,04,395	1,14,16,031
" 3	20,888	2,58,079	3,96,358	32,91,090	90,91,174	1,10,46,956
" 4	45,576	3,06,143	4,53,130	20,08,068	90,11,116	1,17,29,688
" 5	7,898	3,00,364	4,04,090	25,18,091	90,85,041	1,17,55,063

CALCUTTA MINT,
The 7th Jan. 1878.

J. F. TENNANT,
Offg. Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10th January 1878.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *via* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 19th January 1878, at 6 P. M.

The 11th January 1878.

Mails for Akyab and Kyauk Phoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 18th January 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Madera*, will be closed at the General Post Office on Sunday, the 18th January 1878, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will

be closed at the General Post Office on Monday, the 14th January 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 14th January 1878, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Khandalla*, will be closed at the General Post Office on Wednesday, the 16th January 1878, at 6 P. M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *A. Apcar* and *Argyll*, will be closed at the General Post Office on Wednesday, the 16th January 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 18th January 1878. Mail for Mauritius can be forwarded.

2. Book-post and pattern packets must be posted on the 17th January 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

E. C. GEORGE,

Post Master of Calcutta.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 5th January 1878.

No. 66.—Baboo Gobindchunder Ghosal, Accountant, 4th Grade, has been granted 25 days' privilege leave, with effect from the 10th instant, or from such date as he may be allowed to avail himself of it.

No. 67.—Mr. R. E. Nelson, temporary Executive Engineer, 4th Grade, has been granted 30 days' privilege leave, with effect from the 1st proximo or from such date as he may avail himself of it.

By Order,

A. CADELL, *Colonel, R.E.,*

Secy. to Agent, Govr. Genl.,
for Central India.

NOTICE.

LOUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of S&L beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @	Rs. 2 10 0	per cubic foot.
22 "	@ " 2 12 0	"
23 "	@ " 2 14 0	"
24 "	@ " 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 "	@ " 2 4 0	"
under 7 "	@ " 2 0 0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

All Amins or Munserims having claims for arrears of pay against the Cawnpore Settlement, must apply before the 1st February, after which date the sums in deposit will be credited to Government.

F. WRIGHT,

Settlement Officer.

NOTICE

Is hereby given that the Government building for Ice-machine together with the Bungalow and Out-offices, erected for the use of the Engineer in charge of the Machinery and of a Non-Commissioned Officer, with a large compound and Ice-machinery capable of turning out (40) forty maunds of Ice in (24) twenty-four hours, turning lathe, well and pump, and numerous other items, all in working order, will be sold by public auction on the 4th February 1878, at an upset price of Rs. 10,000 for Ice-machine with its apparatus, and Rs. 20,000 for the Buildings and Out-offices.

The sale will take place at Executive Engineer's Office, Military Works Division, Lucknow Cantonment, at 2 P. M., and the purchaser will be required to pay 5 per cent. on the fall of the hammer, and the balance before taking possession of the above property.

The purchaser will have all the property at his risk after the sale is completed.

In case of failure in paying up the balance, the above property will be re-sold, and the loss thereby sustained will be recovered from the purchaser, who will have no claim to the increased sum if obtained by this re-sale.

The buildings are situated on the south side of the Railway line running to Benares, near the General's Bungalow and the Railway Over-bridge.

The purchaser will hold the land on the conditions specified in paragraph 1984 of the Bengal Military Regulations. He will likewise have to comply with all the rules now in force or that may hereafter be introduced in Cantonments.

On completion of the sale, the purchaser will be required to sign a declaration to this effect in the presence of the Cantonment Magistrate.

Some ether expected to arrive shortly from England for use with the Machine will also be offered for sale at the same time and place on conditions to be stated at time of sale.

G. E. SANFORD, *Major, R.E.,*

Exc. Engr., Lucknow Divn., Mily. Works.

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Volume VIII.—Part 1, King.—On the Kadapah and Karnul formations in the Madras Presidency, pp. 3119, Maps, numerous Illustrations, &c. Price, Rs. 4-8; packing and postage, 10 annas.

Part 2, Hughes.—Itkhuri Coal-field. Hughes.—Daltongunj Coal-field. Ball.—Chopé Coal-field, pp. 34, Maps, &c. Price, Re. 1; packing and postage 4 annas.

Volume VIII.—Royal 8vo., pp. 352, numerous Maps, &c., cloth, lettered. Price, Rs. 6-8; packing and postage, Re. 1.

Contents:—On the Kadapah and Karnul formations in the Madras Presidency.—Itkhuri Coal-field.—Daltongunj Coal-field.—Chopé Coal-field.

Volume IX.—Part 1, Wynne.—Geology of Kutch, pp. 294, Maps, Illustrations, &c. Price, Rs. 4; packing and postage, 12 annas.

Part 2, Blanford.—Geology of Nagpur. Waagen and Wynne.—Geology of Mount Sirban. Waagen.—Carboniferous Ammonites, &c. Price, Re. 1-8; packing and postage, 4 annas.

Records of the Geological Survey of India, being shorter papers exhibiting the current labors of the Survey. A number is published every three months—in February, May, August, and November. Three numbers have appeared for 1868, and four each from 1869 to 1873. Subscription for the year, Rs. 2. Price of each number, 1 rupee; Postage for India, 4 annas additional per annum.

Palæontologia Indica, being figures and descriptions of the organic remains obtained during the progress of the Geological Survey of India. These are published in fasciculi, each containing six lithographed plates, Royal 4to., with descriptions, or a correspondingly larger amount of letter-press. A fasciculus is issued every three months, or on the 1st of January, April, July, and October, in each year. Price, Rs. 2.

The following have already appeared:—

Ser. I.—The Fossil Cephalopoda of the Cretaceous Rocks of Southern India (Belemnitidae-Nautitidae), 25 Plates, with letter-press. Price, Rs. 7-8 (16s.); packing and postage, 4 annas.

Ser. II.—The Fossil Flora of the Rajmahal Series. Six fasciculi have been published. Price, Rs. 12 (21s.); packing and postage, 4 annas.

Ser. III.—The Fossil Cephalopoda of the Cretaceous Rocks of Southern India (Ammonitidae). Thirteen parts, containing 71 Plates, Index, &c. Price, Rs. 2 (4s.) each part; packing and postage, 4 annas.

Ser. I & III, or the complete series of the Cephalopoda, may be had bound together, pp. xxiv, 216, 95 Plates. Price, Rs. 31-8 (23s.); packing and postage, Rs. 2-2.

Ser. IV, 1.—The Vertebrate Fossils from the Panchet Rocks, by Prof. T. H. Huxley. Price, Rs. 2 (4s.); packing and postage, 4 annas.

Ser. V, 1-10.—The Gastropoda of the Cretaceous Rocks of Southern India, complete, half bound, lettered, pp. xiii, 500, 28 Plates. Price, Rs. 20 (22s.); packing and postage, Rs. 2.

Ser. VI, 1-4.—The Pelecypoda Bivalves of the Cretaceous Rocks of Southern India. Price, Rs. 8 (16s.); packing and postage, 4 annas.

Ser. VI, 1-13.—The Pelecypoda Bivalves of the Cretaceous Rocks of Southern India, complete, half bound, 50 Plates. Price, Rs. 26 (22-12s.); packing and postage, Rs. 2-2.

Ser. VII.—Tertiary crabs from Sind and Kutch. Price, Rs. 2; packing and postage, 4 annas.

[Only a limited number of copies are printed.]

Chronological Table for 1871. Price, 4 annas; postage, 1 anna.

The above to be had at the Geological Survey Office, 27, Chowringhee Road; at the Office of Superintendent of Government Printing, 8, Hastings Street; and of all Booksellers.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.

No. 50.—Captain F. H. Maitland, 2nd Assistant Agent, Governor General, for Central India, held charge of the current duties of the Office of

the Agent, Governor General, for Central India, in addition to his own duties, from the afternoon of the 27th December 1877 to the forenoon of the 10th January 1878, during the absence on special duty at Calcutta of Lieutenant-General Sir H. D. Daly, K.C.B.

No. 51.—Major A. W. Roberts, Cantonment Magistrate, Morar, held charge of the current duties of the Office of the Political Agent, Gwalior, in addition to his own duties, from the afternoon of the 21st December 1877 to the forenoon of the 10th January 1878, during the absence on special duty at Calcutta of Colonel J. Watson, V.C., C.B.

By Order,

F. H. MAITLAND, Captain,
2nd Asstt. Agent, Govr. Genl.,
for Central India.

CHIEF COMMISSIONER AND SUPERINTENDENT, ANDAMAN AND NICOBAR ISLANDS.

NOTIFICATION.

Port Blair, the 2nd January 1878.

No. 22.—Captain W. B. Birch, Officiating 1st Assistant Superintendent, having been placed on duty in charge of convicts proceeding from Calcutta to Port Blair on the forenoon of the 26th December 1877, the unexpired portion of the privilege leave granted him in Notification No. 17 of the 17th November 1877 is cancelled from that date.

C. A. BARWELL, Lieut.-Genl.,
Chief Commr. and Supdt., Andaman and
Nicobar Islands.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 10th January 1878.

No. 1.—Mr. R. T. Albert, Accountant, 1st Grade, attached to the Office of Examiner of Accounts, Military Works, is granted three months' privilege leave from 15th January 1878.

ALEX. TAYLOR, Lieut.-Genl., R.E.,
Offg. Insp. Genl. of Mily. Works.

Oudh Command.

Lucknow, the 11th January 1878.

No. 1.—ERRATUM.—In this Office Notification No. 47, dated the 1st August 1877, for "privilege leave of absence for a period of seventy-three days" read "privilege leave for seventy-one days" has been granted to Captain H. S. Clive, R. E., Executive Engineer, Allahabad Division, Military Works.

The 15th January 1878.

No. 2.—Overseer Matapershad, attached to the Lucknow Division, Military Works, has been transferred to the Dinapore Division, Military Works, which he joined on the forenoon of the 8th January 1878.

The 16th January 1878.

No. 3.—With reference to this Office Notification No. 74, dated the 24th October 1877, Sergeant A. S. McDowell, Overseer attached to the Saugor Division, Military Works, returned from the three months' privilege leave on the forenoon of the 6th instant.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command, Mily. Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 14th January 1878.

No. 2.—Mr. W. Harvey, Executive Engineer, 4th Grade, Assistant Director of State Railways, Central System, is granted nine months' furlough and the necessary subsidiary leave, with effect from the 10th February 1878, or such subsequent date as he may avail himself of it.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 15th January 1878.

No. 3.—With reference to Notification No. 72 of the 31st October 1877, Mr. E. Byrne, Executive Engineer, 2nd Grade, was relieved of his duties on the Northern Bengal State Railway on the 2nd January 1878, on transfer to the Tirhoot State Railway.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Neemuch, the 10th January 1878.

No. 1.—Mr. J. Durand, Sub-Engineer, 1st Grade, is granted privilege leave for one month, which he availed himself of on the forenoon of 4th January 1878.

No. 2.—With reference to Notification No. 80, dated 29th October 1877, of the Director of State Railways, Central System, Babu Nandun Sing, Supervisor, 2nd Grade, reported his arrival at Mundesore on the afternoon of 13th December 1877.

CHARLES CHEYNE,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 14th January 1878.

No. 1.—In continuation of Manager's Notification No. 68, dated the 31st December 1877, Mr. C. Thomson, Executive Engineer, 4th Grade (temporary rank), has been posted to the Delhi Division, Rajputana State Railway.

No. 2.—With reference to the Director of State Railways', Central System, Notification No. 39, dated the 19th December 1877, and Manager's Notification No. 1, dated 14th January 1878, Mr. C. H. Croudace, Executive Engineer, 3rd Grade (temporary rank), made over, and Mr. C. Thomson, Executive Engineer, 4th Grade (temporary rank), received charge of the Delhi Division of the Rajputana State Railway on the forenoon of the 4th January 1878.

FRED. FIREBRACE,
Manager.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 3rd January 1878.

No. 5.—With reference to Director of State Railways', Central System, Notification No. 34, dated 5th December 1877, Mr. C. Thomson, Executive Engineer, 4th Grade, temporary rank, reported his departure from this Railway on the afternoon of the 10th December 1877.

No. 12.—With reference to Public Works Department Notification No. 489, dated 6th November 1877, Messrs. H. Moses and W. Bird, Probationary Accountants, 4th Grade, joined the Office of Examiner of Accounts of this Railway at Agra on the forenoon of the 24th and 27th November respectively.

The 9th January 1878.

No. 111.—With reference to Director of State Railways', Central System, No. 39, dated 19th December 1877, Mr. C. H. Croudace, Executive Engineer, 3rd Grade, temporary rank, reported his arrival on the forenoon of the 9th January 1878.

JAMES COLLET,
Engineer-in-Chief.

Report of a Deserter from the 1st Battalion, 2nd (Queen's Royal) Regiment of Infantry, dated at Poona, this 11th day of January 1878.

Number, Rank, and Name.—	Place of Enlistment.—West-
No. 1722, Private Edward Alexander.	minister.
Age,—29 years 4 months.	Parish where Born,—Stepney, London.
Size,—5 feet 6 inches.	County,—Middlesex.
Color of—	Former Trade or Occupation,—None (was employed in the Band).
Complexion, fresh; hair, brown; eyes, blue.	Dress at the time of Desertion—
Peculiar Marks by which his Identity may be ascertained,—None.	Coat or Jacket,—
Date of Desertion,—6th January 1878.	Waistcoat,—
From whence Deserted,—Poona.	Breeches or Trowsers,—
Date of Enlistment,—8th September 1862.	REMARKS,—stating any particular circumstances attending his Desertion,—None.

F. J. HERCY, Lieut.-Col.,
Comdg. 1-2nd (Queen's Royal) Regt.

NOTICE

Is hereby given that the Government building for Ice-machine together with the Bungalow and Out-offices, erected for the use of the Engineer in charge of the Machinery and of a Non-Commissioned Officer, with a large compound and Ice-machinery capable of turning out (40) forty maunds of Ice in (24) twenty-four hours, turning lathe, well and pump, and numerous other items, all in working

order, will be sold by public auction on the 4th February 1878, at an upset price of Rs. 10,000 for Ice-machine with its apparatus, and Rs. 20,000 for the Buildings and Out-offices.

The sale will take place at Executive Engineer's Office, Military Works Division, Lucknow Cantonment, at 2 P.M., and the purchaser will be required to pay 5 per cent. on the fall of the hammer, and the balance before taking possession of the above property.

The purchaser will have all the property at his risk after the sale is completed.

In case of failure in paying up the balance, the above property will be re-sold, and the loss thereby sustained will be recovered from the purchaser, who will have no claim to the increased sum if obtained by this re-sale.

The buildings are situated on the south side of the Railway line running to Benares, near the General's Bungalow and the Railway Over-bridge.

The purchaser will hold the land on the conditions specified in paragraph 1984 of the Bengal Military Regulations. He will likewise have to comply with all the rules now in force or that may hereafter be introduced in Cantonments.

On completion of the sale, the purchaser will be required to sign a declaration to this effect in the presence of the Cantonment Magistrate.

Some ether expected to arrive shortly from England for use with the Machine will also be offered for sale at the same time and place on conditions to be stated at time of sale.

G. E. SANFORD, Major, R.E.,
Exe. Engr., Lucknow Divn., Mily. Works.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPOT.

On the Oudh and Rohilkhand Railway.

From this date the prices of S&I beams and scantlings supplied from this Depot will be as follows:—

BEAMS—	
21 feet length @ Rs. 2 10 0 per cubic foot.	
22 " @ " 2 12 0 "	
23 " @ " 2 14 0 "	
24 " @ " 3 0 0 "	

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—	
from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.	
under 12 & over 7 " @ " 2 4 0 "	
under 7 " @ " 2 0 0 "	

The above prices are for ordinary building purposes.

For plankings, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.
The 1st June 1877.

Madras Circle.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
110	B 55-45609	50		J. C. Soondrarajulu Naidu, Trichingodi.
111	B 51-08019	500		Messrs. Anderson, Wright & Co., Calcutta.
112	B 55-42489	50		
113	B 53-52921	10		Post Master General, Madras.
115	B 53-55472	10		
	" -55474	10		
	B 42-84237	20		Messrs. Binny & Co., Madras.
	B 54-31243	20		
	" -55579	20		

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
233	B 50-94772	100		A. Maulie, Esq., B.C.S., Trichore.
234	B 42-36222	20		Mr. J. Kerwick, Bangalore.
235	B 53-22585	10		Veerasawmy, Coimbatore.
236	B 40-89437	5		Venkata Row, Tadputri.
237	B 54-16873	20		
	" -35328	20		
	" -35329	20		Vetari Brahminah, Bellary.
238	B 43-31723	50		
239	B 53-11525	10		Venkataramiah, Bangalore.
63	B 54-14524 } wrongly	10		G. Thompson, Esq., Chittledroog.
	" -14534 } joined	20		V. Lutchmi Nursiah, Madras.

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 7th January 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Lahore Circle.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
85	E 15-07466	50		Ram Lall Saha, Durbhunga.
4	E 12-61778	20		The Officiating Paymaster, Sialkot.
5	E 10-34012	10		Cheerunji Lall, Hissar.
6	E 12-42212	20		Muthra Das, Mohurir, Peshawar.
7	E 15-11082	50		Raheem Bux, Lahore.
8	E 2-33333	500		
	" -33334	500		Ghasita Mull and Bishna Mull, Umballa City.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
143	E 12-30427	20		Chandicharn Biswas, Kotulpura.
82	E 12-24442	20		Hoosain Bux, Batala.

LAHORE.—Paper Currency Office;
The 12th January 1878.

J. W. McNAIR,
Offg. Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
1878.	W2			
	M 24-86992	100 each		
	M 25-48898			
	" -68803			
	" -70699			John Paterson, Messrs. Nicol & Co., Bombay.
	M 23-97300	50		
	M 35-03623	50		
1878.	W3			
	M 26-22945	1,000 each		Bank of Bombay, Bombay.
	" -23518			
	" -24446			
	" -24448			
1878.	W4			
	M 30-64281	10		Mr. L. S. Ribeiro, Nova-Goa.
1876.	H05			
	M 18-87090	10		Kutchoo Lall, Daragange, Allahabad.
1878.	H4			
	M 25-48896	100		Mr. Jagannath Nanabhoy Telang, Candawadi, Bombay.
1878.	H5			
	M 28-11595	10		Mr. Rawjee Gannesh Purajpay, Girgaum, Bombay.
1878.	H6			
	M 29-24774	10		Mr. Hormusjee Pestonjee Jogeena, No. 64, Cawasjee Patell's Street, Bombay.
1878.	M4			
	M 3-79295	5		Gopal Gangadhar, Calbadevi Road, Bombay.
	" -79294			
1878.	M5			
	M 5-63592	50		
	" -63297			
	C 97-57372	10		Messrs. Currumsee Khetsee & Co., Mandri, Katha Bazar, Bom-
	C 96-15910			bay.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
1876.	H05			
	M 18-87090	10		Kutchoo Lall, Daragange, Allahabad.
1878.	H4			
	M 25-48896	100		Mr. Jagannath Nanabhoy Telang, Candawadi, Bombay.
1878.	H5			
	M 28-11595	10		Mr. Rawjee Gannesh Purajpay, Girgaum, Bombay.
1878.	H6			
	M 29-24774	10		Mr. Hormusjee Pestonjee Jogeena, No. 64, Cawasjee Patell's Street, Bombay.
1878.	M4			
	M 3-79295	5		Gopal Gangadhar, Calbadevi Road, Bombay.
	" -79294			
1878.	M5			
	M 5-63592	50		
	" -63297			
	C 97-57372	10		Messrs. Currumsee Khetsee & Co., Mandri, Katha Bazar, Bom-
	C 96-15910			bay.

BOMBAY.—Paper Currency Dept.;
The 15th January 1878.

W. WELLS,
Assistant Commissioner.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
377	O 27-43820	500		Babu Nobin Chunder Nusker.
378	O 27-48634	500		
	L 94-93616			
	" -93624	100 each		
	" -86425			
	L 92-71476			Babu Raj Chunder Shaw.
	" -54372	50 each		
	" -54373			
	" -67730			
379	L 94-92117	100		Babu Srinath Bose.
380	O 11-85025	10		Babu Shusti Das Banerjee.
381	L 92-31181	50		Babu Seetaram Panday.
382	L 81-52600	50		Babu Narendra Nath Banerjee.
383	O 10-68808	10		Babu Boroda Churn Ghose.
384	L 94-70852	100		The Officiating Magistrate, Durbhangah.
385	L 94-88263	100		Babu Deno Bundhu Ganguly.
386	L 94-91783	100		
	" -91784	100		Babu Reshikesh Bundopadhyia.
	" -91785	100		
387	L 27-95374	5		
	" -95375	5		
	O 6-44668	10		
	O 2-65936	20		Babu Lal Govinda Nandi.
	L 94-07962	100		
	" -10385	100		
	" -10387	100		
388	L 81-24190	50		Babu Sreeram Banerjee.
389	L 60-28223	10		The District Superintendent of Police, Mymensingh.
390	L 95-28958	10		Messrs. Manna and Co.
391	L 94-97917	100		Mohamedbhy Puddumjee.
392	L 94-85365	100		Kurreeem Bux.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Notes Wholly Lost or Destroyed.	Name of Claimant.
		Rs.		
257	L 25-12368	5		Messrs. Guno Mull Purunchund.
	" -12367			
258	L 62-92784	10		Babu Sorut Chunder Ghose.
	E 10-39707			
259	L 89-03305	20		
	" -03302			Babu Nobodip Chunder Dutt.
	L 20-85337	5		
	" -85224			
229	A 49-07574	10		Babu Brojo Doyal Shaha.
	A 48-30489			
249	L 99-67890	10		Babu Jadub Chunder Roy.
	L 75-85196			
250	A 79-20482	10		Dossa Umeerschund.
	A 96-70202			
251	L 41-69896	10		Babu Peary Mohan Sircar.
	" -69899			
253	L 21-41969	5		Babu Sham Lal Misser.
	" -41970			
254	L 99-16741	10		
	" -16742			Babu Nund Lal Bose.
	A 67-87033	10		
	L 75-13930			
255	L 2-11256	10		Bhojrab Das Jôhuree.
	" -91011			
256	L 87-90735	10		Babu Peary Mohan Sircar.
	" -90734			
402	L 88-55040	10		
	L 86-29478	10		Mr. G. Lipscomb.
	L 72-51466	10		
403	L 98-24277	10		Babu Hurriah Chunder Dutt.
404	L 69-05833	100		
	L 68-12535	100		
	" -32504	100		Babu Soorjo Kanto Roy.
	L 51-43407	100		
	" -63645	100		
405	L 83-94359	100		Babu Jodunath Roy.
	O 1-81908	10		
406	L 27-75440	5		Babu Kedarnath Chatterjee.
407	L 98-51508	10		Babu Juggobundhu Dey.
	L 26-13782	5		
408	O 3-38946	20		Babu Kristo Das Dey.
409	O 10-32265	10		Babu Bhobun Mohan Bose.
410	L 82-23148	100		Babu Gopal Chunder Mukerjee.
	L 87-57995	10		
411	L 92-01119	50		
	" -31091	50		Mrs. Exshaw.
412	O 4-50814	20		
	L 27-20922	5		Babu Sidho Nath Bhuttacharjee.
413	L 84-33860	100		
	" -86644	100		Messrs. Octavius Steel & Co.
	L 83-63146	100		
414	A 74-08987	20		
	L 12-80149	20		Mr. E. Cleghorn.
415	O 4-01040	20		Mr. James Hennessy.

CALCUTTA.—Paper Currency Dept.;
The 18th January 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.			Rs.	Rs.	Rs.
Jan. 7	1,79,912	2,38,393	4,14,343	22,91,906	91,62,489	1,17,01,285
" 8	6,30,223	3,24,860	4,23,530	25,05,490	90,67,081	1,19,07,398
" 9	7,000	3,34,845	4,28,298	21,04,090	90,88,853	1,19,94,228
" 10	4,321	2,98,699	4,31,797	17,02,693	91,30,841	1,20,68,370
" 11	...	3,62,338	4,34,411	10,63,831	90,35,830	1,21,82,442
" 12	2,090	4,19,686	4,40,741	6,46,416	91,33,510	1,22,37,911

CALCUTTA MINT.
The 14th Jan. 1878.J. F. TENNANT,
Offy Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 17th January 1878 ... Rs. 1,09,60,949-6-10

W. WATERFIELD,

Treasurer to the Govt. of India.

CALCUTTA,
18th Jan. 1878.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 18th January 1878.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales, and Victoria, *via* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 19th January 1878, at 6 p. m.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Canara*, will be closed at the General Post Office on Sunday, the 20th January 1878, at 6 p. m.

Mails for Chittagong, Akyah, Kyauk-Phyoo, and Sandoway, for transmission per Steamer *Bush-eeer*, will be closed at the General Post Office on Sunday, the 20th January 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 21st January 1878, at 6 p. m.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 22nd January 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per P. & O. Steamer *Peshawar*, will be closed at the General Post Office on Wednesday, the 23rd January 1878, at 6 p. m.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Chanda*, will be closed at the General Post Office on Wednesday, the 23rd January 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 25th January 1878.

2. Book-post and pattern packets must be posted on the 24th January 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover up to 7 p. m.

E. C. GEORGE,
Post Master of Calcutta.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

HIGH COURT—Original Side.

NOTIFICATIONS.

Calcutta, the 25th January 1878.

The following Rules, passed by the High Court of Judicature at Fort William in Bengal on its Original Side, are now published.

By order,
R. BELCHAMBERS,
Registrar.

It is ordered that the following Rules be read and passed as Rules of the High Court of Judicature at Fort William in Bengal, in its Original Jurisdiction to take effect from the 1st day of February 1878:—

1. When any property is ordered to be sold by public auction in execution of a decree or order of the High Court, on its Original Side, the ascertainment of the matters required by Section 287 of the Civil Procedure Code to be specified in the proclamation issuing under that Section shall be deemed to be a quasi-judicial act within the meaning of the 637th Section of the Code, and the same shall be done by the Registrar of the Court or such other Officer as shall be named in the order of sale, and the Registrar or such other Officer, at the case may be, shall for that purpose have power to summon any person whom he may think necessary, and examine him in respect of any such matter, and require him to produce any document in his possession or power relating thereto.
2. Every order for sale shall direct a proclamation to be made under the provisions of Section 287 of the Code of Civil Procedure.
3. Unless otherwise ordered by the Court or a Judge, every proclamation of an intended sale shall be settled and approved by the Registrar or such other Officer as may be named in the order for sale.

4. When immoveable property is under attachment in execution, the party at whose instance the same may be attached shall, before applying for an order for the sale of such property, cause search to be made in the Office of the Registrar of Deeds with the object of ascertaining whether such property is subject to any and what incumbrances.
5. Every application for an order for the sale of property in execution, whether moveable or immoveable, shall be supported by an affidavit stating all that is known to the party at whose instance the same has been attached respecting the title to such property, and also, whenever the application is for the sale of immoveable property, stating the result of the search made with respect thereto pursuant to the last preceding Rule.

RICHARD GARTH.
F. B. KEMP.
LOUIS S. JACKSON.
W. MARKBY.
C. PONTIFEX.
W. AINSLIE.
E. G. BIRCH.
G. G. MORRIS.
R. C. MITTER.
W. F. McDONELL.
H. S. CUNNINGHAM.

It is ordered that the following Rules be read and passed as Rules of the High Court of Judicature at Fort William in Bengal, in its Original Jurisdiction, to take effect from the 1st day of February 1878:—

1. Subsistence money payable into Court under Section 339 of Act 10 of 1877 shall be paid to the Sheriff of Calcutta.
2. Subsistence money paid to the Sheriff prior to the arrest of a judgment-debtor shall be accounted for to the judgment-creditor if the judgment-debtor shall not be arrested, or having been arrested, shall be released without being committed to jail.
3. When a judgment-debtor is committed to jail, if there shall remain any balance of the subsistence money paid prior to his arrest,

such balance shall be deemed to be a payment in part of the first payment of the monthly allowance payable for his subsistence in jail.

4. All sums paid to the Sheriff for the subsistence of the judgment-debtor in jail shall be forthwith forwarded by him to the Superintendent of the Presidency Jail.
5. An account shall be kept by the Sheriff of all subsistence monies paid to him and such account may be inspected during office hours by any person having an interest.

RICHARD GARTH.
F. B. KEMP.
LOUIS S. JACKSON.
W. MARKBY.
C. PONTIFEX.
W. AINSLIE.
E. G. BIRCH.
G. G. MORRIS.
R. C. MITTER.
W. F. McDONELL.
H. S. CUNNINGHAM.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd January 1878.

No. 102.—Mr. W. Monement, 3rd Grade Clerk, has been granted by the Deputy Director, Persian Gulf Telegraph, privilege leave for three months, under Section 12 of Supplement F of the Civil Leave Code, with effect from 1st January 1878.

PRYCE PHILLIPS,

Examiner of Telegraph Accounts.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 16th January 1878.

No. 135.—Mahomed Shahab-ud-Din Khan, Bahadur, Assistant Commissioner, Hyderabad Assigned Districts, has been granted privilege leave for three months, with effect from the 1st February 1878, or from such date as he may avail himself of it.

The 17th January 1878.

No. 136.—Captain E. J. Gunthorpe, District Superintendent of Police, Hyderabad Assigned Districts, has been granted privilege leave for fifteen days, with effect from the 23rd December 1877.

Inspector Stephenson held charge of the current duties of the Office of District Superintendent at Akola, during Captain Gunthorpe's absence.

By Order,

A. J. DUNLOP,

Offg. 2nd Asst. Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 11th January 1878.

No. 2.—Mr. A. Morton, Assistant Engineer, 1st Grade, passed the Lower Standard examina-

tion in Hindustani on the 3rd December 1877, and the Departmental Standard examination on the 28th idem, as required by Public Works Code II, iv, 21—22.

No. 3.—Captain J. H. Crowdy, R.E., Executive Engineer, is transferred from the Rawal Pindi Command, Military Works, to the Presidency Command, Military Works.

The 14th January 1878.

No. 4.—With reference to Government of India, Public Works Department, Notification No. 549, dated 28th December 1877, Quarter Master Sergeant H. T. Mudge, R.E., is posted to the Oudh Command, Military Works.

No. 5.—Conductor N. Hutchinson, Barrack Master, is transferred from the Meerut Command, Military Works, to the Oudh Command, Military Works.

Sergeant T. J. Wells, Barrack Sergeant, is transferred from the Oudh Command, Military Works, to the Presidency Command, Military Works.

ALEX. TAYLOR, *Lieut.-Genl.; R.E.,*
Offg. Insp. Genl. of Mil. Works.

Lahore Command.

Lahore, the 18th January 1878.

No. 1.—Mr. A. Morton, Assistant Engineer, attached to Lahore Division, Military Works, returned, on the afternoon of 8th November 1877, from six months' leave (three months' privilege leave and three months' language leave) granted him in Inspector General's Notification No. 12, dated 9th March 1877; the unexpired portion of his leave (*viz.*, seven days) is hereby cancelled.

No. 2.—Lieutenant R. F. Moore, R.E., Assistant Engineer, Temporary 1st Grade, Lahore Division, Military Works, having reported return, on 9th November 1877, from six months' (*i.e.*, three months' privilege leave, and three months' language leave) granted to him in Inspector General's Notification No. 16, dated 2nd March 1877, the unexpired portion of his leave for two days is hereby cancelled.

D. WARD, *Major, R.E.,*
Offg. Supdg. Engr., Lahore Command,
Military Works.

Oudh Command.

Lucknow, the 19th January 1878.

No. 4.—Overseer Nund Sing, attached to the Puchmarhi Division, Military Works, has been transferred to the Lucknow Division, Military Works, which he joined on the afternoon of the 12th instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command, Mil. Works.

Rawul Pindi Command.

Rawul Pindi, the 21st January 1878.

No. 154.—Lieutenant W. Peacocke, R.E., Assistant Engineer, 1st Grade, reported his arrival at Rawul Pindi on the 30th December 1877. He relieved Captain J. H. Crowdy, R.E., of the charge of the Rawul Pindi Division, Military Works, on the afternoon of the 16th instant.

Captain Crowdy, R.E., reported his departure on the 21st January 1878, noon.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdg. Engr., Rawul Pindi Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Lucknow, the 19th January 1878.

With reference to Government of India, Public Works Department, Notification No. 6, dated 9th January 1878, Mr. J. B. Braddon, Assistant Auditor, Oudh and Rohilkhand Railway Accounts, was relieved of his duties in the Audit Office on the afternoon of the 16th January 1878.

W. A. J. WALLACE, *Capt., R.E.,*
Offg. Cons. Engr. to the Govt. of India
for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 17th January 1878.

No. 3.—With reference to Public Works Department Notification No. 8 of the 10th January 1878, the under-mentioned Assistant Engineers, 2nd Grade, are posted as follows:—

Mr. W. E. Newham, to the Rajputana Railway.

Mr. W. Home, to the Rajputana Railway.

Mr. G. A. Savielle, to the Western Rajputana Railway.

The 19th January 1878.

No. 4.—Mr. Kefatoolla, Inspector of Maintenance, 4th Grade, Rajputana Railway, is transferred to the Open Line, Holkar and Neemuch Railways.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 16th January 1878.

No. 4.—With reference to Notification No. 8 of the 15th January 1878, Mr. E. Byrne, Executive Engineer, 2nd Grade, joined the Tirhoot State Railway on the 7th instant, and is posted to the Bettiah Extension Surveys.

No. 5.—Baboo Sharat Chunder Mookerjee, Accountant, 4th Grade, is transferred from the Mahanuddi to the Workshop Division of the Northern Bengal State Railway.

No. 6.—Mr. E. A. Coello, Accountant, 4th Grade, is transferred from the Southern to the Mahanuddi Division, Northern Bengal State Railway, which he joined on the afternoon of the 5th instant.

No. 7.—Baboo Ram Chunder Mitter, Overseer, 3rd Grade, Northern Bengal State Railway, is granted six weeks' privilege leave, with effect from the forenoon of the 17th December 1877.

No. 8.—With reference to Notification No. 100 of the 29th December 1877, Mr. J. Barrow, Executive Engineer, 4th Grade, Northern Bengal State Railway, is granted subsidiary leave from the afternoon of the 6th to the 15th December 1877, both days inclusive.

No. 9.—With reference to Government of India, Public Works Department, Notification No. 8 of the 10th January 1878, Messrs. Robert Abraham English, and Henry Fox, Assistant Engineers, 2nd Grade, are posted to the Northern Bengal State Railway, and Mr. St. John Hewitt, Assistant Engineer, 2nd Grade, to the Tirhoot State Railway.

The 22nd January 1878.

No. 10.—With reference to Notification No. 9 of the 16th January 1878, Messrs. Henry Fox and Robert Abraham English, Assistant Engineers, 2nd Grade, joined the Northern Bengal State Railway on the afternoon of the 9th and forenoon of the 26th November 1877, respectively, and are posted, the former to the Northern and the latter to the Southern, Divisions of the line.

No. 11.—With reference to Notification No. 9, dated 16th January 1878, Mr. St. John Hewitt, Assistant Engineer, 2nd Grade, joined the Tirhoot State Railway on the afternoon of the 17th November 1877, and is posted to the Bettiah Survey Division.

No. 12.—Mr. J. T. Jackson, Overseer, 1st Grade, Northern Bengal State Railway, is granted two months' privilege leave, with effect from the forenoon of the 23rd November 1877.

No. 13.—Baboo Madhu Sudun Ghosal, Supervisor, 1st Grade, Northern Bengal State Railway, returned to duty on the 10th January 1878 from the privilege leave granted in Notification No. 85 of the 27th November 1877.

No. 14.—CORRIGENDA to Notification No. 1 of the 8th January 1878.

For "K. F." Coppin read "R. F." Coppin.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Rawul Pindi, the 16th January 1878.

No. 3.—With reference to Public Works Department Notification No. 552 of the 28th ultimo, Mr. P. J. Bruff, Executive Engineer, 3rd Grade, was relieved of his duties on the Indus Valley State Railway on the afternoon of the 19th idem.

The 18th January 1878.

No. 4.—The Assistant Engineers (2nd Grade), referred to in Public Works Department Notification No. 8 of the 10th instant, are posted as follows:—

To Punjab Northern State Railway.

(Construction).

Mr. A. J. Haslam.

To Indus Valley State Railway.

Mr. S. DeBrath.

" P. H. Cresswell.

" T. H. Wright.

" H. S. Talbot.

ALEX. GRANT,

Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Neemuch, the 18th January 1878.

No. 3.—Babu Jogendra Lal Chatterjee, Overseer, 3rd Grade, availed himself, on the forenoon of 3rd January 1878, of the two months' privilege leave granted him in Notification No. 87, dated 12th December 1877.

No. 4.—Mr. Ramchunder Vishnuo Bhat, Probationary Accountant, 4th Grade, is transferred from the Central Office of Accounts, Holkar and Neemuch State Railways, to the Jowra Division, Neemuch State Railway, and was relieved of his duties in the former office on the forenoon of 12th January 1878.

No. 5.—Mr. J. E. Howe, Sub-Engineer, 3rd Grade, is granted privilege leave for three months, from such date as he may be allowed to avail himself of it.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 7th January 1878.

No. 4.—With reference to Director of State Railway Western System's Notification No. 50 of 5th December 1877, Sub-Conductor M. Johnstone, Sub-Engineer, 2nd Grade, was relieved of his duties on this line on the afternoon of 30th November 1877.

No. 5.—Captain J. B. Sparks, Executive Engineer, 3rd Grade, returned from the two months' privilege leave granted him in this Office Notification No. 176 of 4th August 1877, on the forenoon of the 3rd November 1877.

The 9th January 1878.

No. 6.—Mr. C. W. Hodson, Assistant Engineer, 1st Grade (temporary rank), reported his return from the leave granted him in this Office Notification No. 157 of 16th July 1877, on the forenoon of 8th instant.

No. 7.—Mr. C. W. Hodson, Assistant Engineer, 1st Grade (temporary rank), is transferred from the Shujabad (late Bahawalpur) Division to the Upper Scinde District.

No. 8.—That part of this Office Notification No. 247 of 26th November 1877, transferring Overseer Behari Lal Chatterjee to the Eastern Extension Surveys, is cancelled.

No. 9.—Baboo Behari Lal Chatterjee, Overseer, 1st Grade, is granted leave on medical certificate for six months from the date he may be permitted to avail himself of it.

No. 10.—With reference to Director of State Railways Western System's Notification No. 1 of 3rd January 1878, Sergeant H. Mathews, Supervisor, 1st Grade, reported his arrival at Mooltan on the forenoon of 27th December 1877, and is posted to the Lower Scinde District.

No. 11.—Baboo Meeran Bux, Overseer, 3rd Grade, is transferred from the Shujabad Division to the Eastern Extension Surveys.

No. 12.—Mr. J. Ramsay, Executive Engineer, 2nd Grade (temporary rank), assumed charge of the duties of Executive Engineer, Transport, on the forenoon of the 20th December 1877.

The 15th January 1878.

No. 13.—Mr. W. Dorton, Accountant, 2nd Grade, is re-transferred from the Office of Executive Engineer, Shujabad Division, to the Central Office of Accounts.

The 18th January 1878.

No. 15.—The following postings have been made by Superintending Engineers, Upper Scinde and Lower Scinde Districts, respectively:—

Baboo Siva Ditta Pande, Assistant Engineer, 3rd Grade, to the Khanpur Division.
Sergeant H. Mathews, Supervisor, 1st Grade, to the Mehur Division.

M. RAYNE,
Engineer-in-Chief.

NOTICE.

The 15th January 1878.

The Executive Engineer, Ghoteki Division, having transferred his office from Sukkur to Rohree, officers and others are requested to address all communications after the 20th instant to his address to that station.

W. HUNT,
Exc. Engr., Ghoteki Divn.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 19th January 1878.

No. 5.—Lalla Jumna Dass, Accountant, 4th Grade, Ravi Division, is allowed privilege leave for thirty days, with effect from the forenoon of the 18th January 1878.

No. 6.—With reference to Director of State Railways, Western System, Notification No. 50, dated 5th December 1877, Sub-Conductor M. Johnstone, Sub-Engineer, 2nd Grade, joined this Railway on the forenoon of 1st December 1877, and from that date is posted to the Jhelum Division.

No. 7.—Mirza Anwar Alli, Accountant, 4th Grade, Office of the Examiner of Accounts, returned to duty, on the forenoon of 11th January 1878, from the twenty-five days' privilege leave granted to him by Notification No. 19, dated 10th December 1877.

No. 8.—With reference to Punjab Northern State Railway Notification No. 113, dated 8th December 1877, Mr. W. Vardon, Store-keeper, 2nd Grade, is posted to the Soan Division, with effect from the forenoon of 23rd November 1877.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

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

The undermentioned candidates have passed the B. A. Examination:—

FIRST DIVISION.

In order of Merit.

1 Kennedy, Pringle	... Teacher.
2 Agasti, Suryyakumar	... Presidency College.
3 Ray, Chandranarayan	... Hugli College.
4 Gupta, Asutosh	... Presidency College.
5 Maitra, Upendranath	... Ditto.
6 Mazharul, Anwar	... Hugli College.
7 Datta, Mahendranath	... Benares College.
8 Pathak, Jwalaprasad	... Ditto.

SECOND DIVISION.

In Alphabetical order.

Bandyopadhyay, Haridas	... Presidency College.
Basu, Asutosh	... Canning College.
Fazlul Karim	... Hugli College.
Gargari, Haridas	... St. Xavier's College.
Ghosh, Manmathakumar	... Krishnaghur College.
" Saradaprasad	... Presidency College.
Maitra, Batukrishna	... Muir Central College.
Mallik, Ramcharan	... Presidency College.
Mitra, Surendranath	... Ditto.
10 Nag, Kunjalal	... General Assembly's Institution.
Pattadar, Gurugovinda	... Krishnaghur College.
Ray, Saradaranjan	... Dacca College.
Sanyal, Abhaycharan	... Muir Central College.
Sitalprasad	... Patna College.
Solomons, W. H.	... Cathedral Mission College.
Sukul, Kalisankar	... Presidency College.
17 Syed Sakhawat Hosain	... Hugli College.

THIRD DIVISION.

In Alphabetical order.

Ayaram	... Lahore College.
Bagochi, Gopalprasad	... Ex-Student, General Assembly's Institution.
Bandyopadhyay, Banawarilal	... General Assembly's Institution.
Batavyal, Atulchandra	... Presidency College.
Bhattacharyya, Bangachandra	... Ditto.
" Asutosh	... Canning College.
Brijmohanlal	... Ditto.
Chattopadhyay, Kushchandra	... Ex-Student, Presidency College.
" Mahinimohan	... Presidency College.
10 " Srikrishna	... Ex-Student, Presidency College.
Chaudhuri, Mohinimohan	... Krishnaghur College.
Chhijju Mal	... Muir Central College.
Datta, Asminikumar	... Krishnaghur College.
De, Fanchkari	... Presidency College.
Dhar, Nagendranath	... Hugli College.
Dutt, William	... Teacher.
Hargovind Dayal	... Canning College.
Jagannath, I	... Agra College.
Jagannath, II	... Ditto.
20 Lahiri, Purnachandra	... Cathedral Mission College.
LeFeuvre, E. A.	... Patna College.
Maitra, Kalipada	... Canning College, Lucknow.
Majumdar, Dakshinacharan	... Presidency College.
" Kripianath	... Ex-Student, Presidency College.
Mandal, Ramesvar	... General Assembly's Institution.
Mukhopadhyay, Bihariharil	... Patna College.
" Haridas	... Ex-Student, St. Xavier's College.
" Kalikrishna	... Lahore College.
" Umacharan	... General Assembly's Institution.
30 Munshi, Srinarayan	... Ditto.
Namasivaya, V.	... Cathedral Mission College.
Nanhak Chand	... Benares College.
Ray, Kaliprasanna	... Cathedral Mission College.
Sajivanlal	... Benares College.

Calcutta Circle.

Register No. No. of Notes		NOTES WHOLLY LOST OR DESTROYED.		Name of Claimant.	
		Value.	Rs.		
395	L 94-96765	...	100	...	Babu Pittambur Das Mudduck.
396	L 94-72564	...	100	...	Babu Upendra Nath Majumdar.
397	L 81-95748	...	50	...	Mr. John Driscoll, Inspector of River Police, Coila Ghaut, Calcutta.
398	L 92-48368	...	50	...	Babu Annadaprosad Mukerjee.
	L 90-39174	...	20	...	Mukta Singh.
399	L 67-69591	...	50	...	Babu Moti Ram.
400	L 82-31156	...	100	...	The Assistant Inspector General, Government Railway Police, Howrah.
401	L 94-63888	...	100	...	The Deputy Collector of Atia.
402	L 94-93579	...	100	...	Bala Bux.
	" -93580	...	100	...	Rahim Bux.
403	L 84-78749	...	100	...	
405	L 68-60324	...	100	...	
		NOTES PARTIALLY LOST OR DESTROYED.			
		Rs.			
260	A 93-06516	...	20	...	Dwarka Das.
	" -02381	...		...	
261	L 47-94091	...	20	...	Babu Jadub Chunder Roy.
	" -94095	...		...	
262	L 86-42555	...	10	...	Shib Doyal.
	L 21-57899	...		...	
	" -42557	...		...	
	" -99798	...	5	...	
263	L 26-11292	...	5	...	Babu Joy Gopal Mukerjee.
	" -11291	...		...	
266	O 1-87883	...	10	...	
	" -87881	...		...	
	L 88-93924	...	10	...	Babu Shama Churn Lahoori.
	L 86-55761	...		...	
	L 11-73924	...	5	...	
	" -73925	...		...	
267	L 35-74278	...	10	...	Soroop Shah Byznath Shah.
	" -74286	...		...	
268	L 36-11706	...	20	...	Ram Lal Buddree Das.
	" -11709	...		...	
	L 45-51767	...	20	...	
	" -51768	...		...	
269	L 57-85279	...	10	...	
	" -85278	...		...	
	L 34-90756	...	10	...	Babu Shoodha Madhub Bose.
	" -90759	...		...	
	A 97-88000	...	10	...	
	L 3-41675	...		...	
	L 9-45116	...	5	...	
	" -45115	...		...	
242	L 39-91086	...	10	...	Babu B. D. Burral.
	" -91083	...		...	
416	L 69-69572	...	100	...	Mukta Singh.
	" -69573	...		...	
417	L 22-70222	...	5	...	Bhugmandas Agurwallah.
418	L 6-17082	...	10	...	Shaik Membar.
419	O 4-38783	...	20	...	Mr. W. O. Macgregor.
420	L 6-27499	...	10	...	Babu Hriday Nath Banerjee.
421	L 87-80039	...	10	...	Golapuddeen.
422	A 84-47895	...	100	...	Babu Moti Lal Gupta.
423	L 28-17496	...	5	...	Babu Deno Nath Bose.
424	O 6-04333	...	10	...	Chirunjee Lal.
425	O 20-45808	...	20	...	Kubeer Singh.
426	O 3-84734	...	20	...	
	" -84733	...		...	
	O 7-38251	...	10	...	Babu Isan Chandra Basu.
	L 98-12110	...	10	...	
427	L 96-83498	...	10	...	Syed Alli.
428	L 26-22848	...	5	...	Babu Rajkristo Chatterjee.

CALCUTTA.—Paper Currency Dept.;
The 25th January 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Lahore Circle.

Register No. No. of Notes		NOTES WHOLLY LOST OR DESTROYED.		Name of Claimant.	
		Value.	Rs.		
9	E 15-11081	...	50	...	Raheem Bux, Shop-keeper, Lahore.
10	E 13-09602	...	100	...	
	" -20747	...	100	...	
	" -22570	...	100	...	Malawa Mal, Dalal, Lahore.
	" -27507	...	100	...	
	" -29443	...	100	...	
		NOTES PARTIALLY LOST OR DESTROYED.			
		Rs.			
137	E 3-82921	...	100	...	
	" -92909	...	100	...	
	E 15-16744	...	50	...	S. Bainbridge, Esq., Contractor, S. P. & D. Railway, Beas.
	" -09760	...	50	...	

LAHORE.—Paper Currency Office;
The 19th January 1878.

W. T. PIERCY,
Asst. to Acctt. Genl., in charge of Currency Office.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 24th January 1878 ... Rs. 1,39,63,545-2-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
25th Jan. 1878.

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

DATE.	SILVER TENDERED, MINTED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.			Rs.	Rs.	Rs.
Jan. 14	...	2,92,050	2,94,058	2,83,918	93,69,477	1,31,89,558
" 15	7,314	2,80,439	2,47,096	56,607	86,93,361	1,34,16,494
" 16	4,788			80,197	86,90,648	1,31,27,474
" 17	8,987	3,16,878	45,848	27,627	86,49,171	1,17,94,114
" 18	2,310	2,40,883	1,628	20,506	89,73,740	1,14,78,588
" 19	5,308	2,25,973	9,998	26,813	89,38,570	1,12,33,353

CALCUTTA MINT,
The 21st Jan. 1878.

J. F. TENNANT,
Offg. Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 24th January 1878.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 2nd February 1878, at 6 P. M.

The 25th January 1878.

Mails for Rangoon and Moulemein, for transmission per Steamer *Pamba*, will be closed at the General Post Office on Sunday, the 27th January 1878, at 6 P. M. Mails for Port Blair and Camorta can be sent by this opportunity.

Mails for Akyab and Kyauk Phyo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 27th January 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 28th January 1878, at 6 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 29th January 1878, at 6 P. M.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Puttialla*, will be closed at the General Post Office on Wednesday, the 30th January 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 1st February 1878.

2. Book-post and pattern packets must be posted on the 31st January 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 25th January 1878.

Adams, Mrs.	MacIntyr, A.
Allen, Miss Josephine E., care of Mrs. Dall.	Manna, K. C.
Baily, J. R.	Manook, D. J.
Ballard, Corpl. H.	Marrieson, C.
Banerjee, R. J.	Martin, W.
Banerjee, Bhogobutty Churn.	Mason, Billy.
Barwell, Robert.	McDonald, G.
Benson, Mrs. M. A.	McDonnel, Mrs.
Bigley, G. S.	McGuire, Mrs.
Box, Mrs.	McNaughton, J. H.
Braham & Co., Messrs.	Melles, E.
Brennan, Mrs. E.	Metherall, Mrs.
Brommel, B.	Money, Rowland.
Brown, Colonel.	Montague, J. M.
Brown, Maitland.	Nicolson, Mrs. E.
Bullock, J.	Oldham, E. A.
Cassinath Baboo.	Palaut Bros., Messrs.
Clew, Mrs.	Panting, Mrs.
Cooper, H.	Peeter, Revd. H.
Crump, H. D.	Petit, Monsieur Chas.
Cumming, William.	Pinto, J. S.
Dartnell & Co., Messrs.	Pratt, Major W. D.
Deal, W.	Preesgrave, Duncan.
DeSouza, R. S.	Price, Mrs.
Dickens, J.	Richards, Mrs. Char.
Dodgson, W.	Roberts, E.
Domball, F. D.	Rodrigues, Mrs. E.
Doyle & Co., Messrs.	Rogers, C. J.
DuBordieu, A.	Rosenburg, W.
Duncan, R. W.	Rotins, F.
Eaton, Mrs. J. C.	Roy, H.
Ferguson, C. B.	Scholom, W.
Francis, J.	Scott, R.
Francis, Miss A.	Seamons, M.
Fullam, Mrs. M.	Sims, Mrs.
Gabriel, G. E.	Smith, F. W.
Gewdall, Chas.	Smith, Miss F.
Hamilton, Wm.	Smith, Miss M.
Hartz, Madame Jane.	Stanley, C. H.
Hastings, C.	Straws, Captain.
Heens, Miss K.	Sychevnyi Iecomte Bela.
Howard, Lyons J.	Thomas, J.
Jains, E.	Viader, G.
Jarainene, D.	Viader, Madame E.
Jelliooe, Mrs. S. R.	Wads, E. R.
Johns, Mrs. S.	Williams, Mrs.
Kunhardt, Lieut. H. G.	Williams, Dr. H. F.
Law, P. C.	Wilson, O. D. H.
Lawrence, L.	Witter, A.
Liddell, J.	Wood, H. S. V.
	Woolcombe, Miss J.

Letters marked "Care of Post Office, to be kept till called for."

Adie, A. E.	Erbeurs, A.
Agar, Henry.	Faulkes, E.
Ainalie, W. D.	Fawcus, William.
Ball, W. H.	Finch, Fredt.
Bance, J. M.	Ford, D.
Beck, R. A.	Frazier, E. E.
Bennett, T. O.	Guthrie, A.
Boe, Ashjohn.	Greiff, Leile.
Brown, A. O.	Hackett, Mr.
Brown, R. W.	Hamilton, V.
Bruss, Esq.	Huganesh, M.
Bull, Alex.	Hunfrey, Capt. B. J. P.
Busuttill, C.	Indelicato Orazio, Sigr.
Campbell, Allen.	Jeffreys, R.
Carter, R.	Johnston, Mrs.
Cashie, B. B.	Jones, Mrs. A.
Chennell, Thomas.	Jordan, Mrs.
Collins, Francis B.	Jourdan, Monsieur.
Corbett, C. J.	Kellar, Sigr. Ignazio.
Court, Captain M.	Killooyne, Thos.
Craige, Peter.	Leopold, T.
Croad, Mrs. H.	Leonard, Thomas.
Croghan, W. J.	Lochner, R.
Cumberland, A. H.	Lock, Pat.
D'Silva, G. P.	Lonsdale, John.
Dahlke, H. F.	Lucas, Mrs.
Daniel, Cecil.	Lynn, J. Simmons.
Denholm, J. C.	M. J. B.
Doherty, Mrs. H. A.	Macnab, Mrs. W.
Donovan, D.	MacFugre, A.
E. F. W.	Manverse, Capt. W. B.
Ethel.	Matson, E.

Meyer, Herman.
Mirza Abdool Hosein.
Montgomery, C. W.
Mortan, Mrs.
Muggeridge, E.
Oriovits, Tasef.
Ozilia, P.
Pearce, Capt.
Picknell, M.
Pinkney, A.
Poper, A. R.
Postlethwaite, G. F.
Powell, H. J.
Preston, Mrs.
Reid, Sir J. R., *Bart.*
Roman, Jacob.
Rose, Miss Grace.
Rowcliff, R. H.

Newspapers.

Brown, Hon'ble E.
Campbell, A.
Castello, P.
Craig, Peter.
Finch, F.
George, R.

Registered Letters.

Bull, Alex.
Coleman, G.
Monsieur La Comte D.
Tarnowski.

E. C. GEORGE,
Post Master of Calcutta.

GAUHATI CEMETERY NOTICE.

MR. KELLNER.

The representatives of the late Mr. H. Kellner, Sub-Assistant Commissioner, who died February 15, 1847, are requested to repair the pillars erected to his memory in Gauhati Cemetery, as unless so repaired, it must be levelled by order of Government.

P. NICOLAS,
Chaplain, Gauhati.

GAUHATI,
The 15th January 1878.

NOTICE

Is hereby given that the Government building for Ice-machine together with the Bungalow and Out-offices, erected for the use of the Engineer in charge of the Machinery and of a Non-Commissioned Officer, with a large compound and Ice-machinery capable of turning out (40) forty maunds of Ice in (24) twenty-four hours, turning lathe, well and pump, and numerous other items, all in working order, will be sold by public auction on the 4th February 1878, at an upset price of Rs. 10,000 for Ice-machine with its apparatus, and Rs. 20,000 for the Buildings and Out-offices.

The sale will take place at Executive Engineer's Office, Military Works Division, Lucknow Cantonment, at 2 P.M., and the purchaser will be required to pay 5 per cent. on the fall of the hammer, and the balance before taking possession of the above property.

The purchaser will have all the property at his risk after the sale is completed.

In case of failure in paying up the balance, the above property will be re-sold, and the loss thereby sustained will be recovered from the purchaser, who will have no claim to the increased sum if obtained by this re-sale.

The buildings are situated on the south side of the Railway line running to Benares, near the

Ryall, H.
Salamonson, A. A. C.
Sarkar, Tara Dass.
Severnooks, Chas.
Simpson, James M.
Somerville, W. V.
Story, Augustus.
Sweeting, A. C.
Tarnowski, Ladistos.
Taylor, J. S.
Taylor, Revd. J. H.
Thomson, A.
Tuckett, S. L.
Walker, Geo.
Webb, Captain H. E.
Williams, Capt. T.
Woods, Capt. James W.
Young, W. N.

General's Bungalow and the Railway Over-bridge. The purchaser will hold the land on the conditions specified in paragraph 1984 of the Bengal Military Regulations. He will likewise have to comply with all the rules now in force or that may hereafter be introduced in Cantonments.

On completion of the sale, the purchaser will be required to sign a declaration to this effect in the presence of the Cantonment Magistrate.

Some ether expected to arrive shortly from England for use with the Machine will also be offered for sale at the same time and place on conditions to be stated at time of sale.

G. E. SANFORD, Major, R.E.,
Exc. Engr., Lucknow Divn., Milly. Works.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of S&I beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—			
21 feet length	@	Rs. 2 10 0	per cubic foot.
22 "	@	" 2 12 0	"
23 "	@	" 2 14 0	"
24 "	@	" 3 0 0	"

Above the lengths given two anhas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—			
from 12 to 20 feet	@	Rs. 2 8 0	per cubic foot.
under 12 & over 7 "	@	" 2 4 0	"
under 7 "	@	" 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

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Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877. Price, Annas 4.

Notices to Mariners.

The following Notices to Mariners have been issued during the year 1877. Price, Anna 1 each.

- No. 1. Alteration in Manora Point Light, Karachi.
- " 2. Dangers at Goa and Marmagao Roadsteads.
- " 3. Existence of rocky patches, Beyport.
- " 4. Pooree Port limits, Orissa Coast.
- " 5. Extension of the Hajamri Mouth of the River Indus.
- " 6. Out of print.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingie Island, Bassein River.
- " 9. Rock off Pegu Coast.
- " 10. Out of print.
- " 11. Out of print.
- " 12. Position of Cochin Light-house.
- " 13. Position of Raleigh Rock, and additional beacons, Bombay.
- " 14. Buoy, marking Gindurah Rock, Galle.
- " 15. Alteration in Manora Point Light, Karachi; and discovery of a bank near Towak Island, Red Sea.
- " 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
- " 17. Out of print.
- " 18. Out of print.
- " 19. Quoted position of Santipally Light-house.
- " 20. Light-vessel Buoy in Madras Roadstead.
- " 21. Light-vessel near Kishina Shoal, Burma.
- " 22. Additional information, light-vessel Kishina Shoal, and light at Pooree.
- " 23. Alteration of position of Chittagong Light.
- " 24. Night signals shown by British Pilot vessels in the English Channel.
- No. 1 of 1878.—Alteration of position of Middle Ground Battery, Bombay Harbour.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1878.

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No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

HIGH COURT—Original Side.

NOTICE.

The 3rd November 1877.

From the 24th November, till further notice, the entire *Gazette of India*, with its Supplement, will be published at Calcutta. After the 17th November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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NOTIFICATIONS.

Calcutta, the 25th January 1878.

The following Rules, passed by the High Court of Judicature at Fort William in Bengal on its Original Side, are now published.

By order,
R. BELCHAMBERS,
Registrar.

It is ordered that the following Rules be read and passed as Rules of the High Court of Judicature at Fort William in Bengal in its Original Jurisdiction, to take effect from the 1st day of February 1878:—

1. When any property is ordered to be sold by public auction in execution of a decree or order of the High Court, on its Original Side, the ascertainment of the matters required by Section 287 of the Civil Procedure Code to be specified in the proclamation issuing under that Section shall be deemed to be a quasi-judicial act within the meaning of the 637th Section of the Code, and the same shall be done by the Registrar of the Court or such other Officer as shall be named in the order of sale, and the Registrar or such other Officer, as the case may be, shall for that purpose have power to summon any person whom he may think necessary, and examine him in respect of any such matter, and require him to produce any document in his possession or power relating thereto.
2. Every order for sale shall direct a proclamation to be made under the provisions of Section 287 of the Code of Civil Procedure.
3. Unless otherwise ordered by the Court or a Judge, every proclamation of an intended sale shall be settled and approved by the Registrar or such other Officer as may be named in the order for sale.

4. When immoveable property is under attachment in execution, the party at whose instance the same may be attached shall, before applying for an order for the sale of such property, cause search to be made in the Office of the Registrar of Deeds with the object of ascertaining whether such property is subject to any and what incumbrances.

5. Every application for an order for the sale of property in execution, whether moveable or immoveable, shall be supported by an affidavit stating all that is known to the party at whose instance the same has been attached respecting the title to such property, and also, whenever the application is for the sale of immoveable property, stating the result of the search made with respect thereto pursuant to the last preceding Rule.

RICHARD GARTH.
F. B. KEMP.
LOUIS S. JACKSON.
W. MARKBY.
C. PONTIFEX.
W. AINSLIE.
E. G. BIRCH.
G. G. MORRIS.
SEWELL WHITE.
R. C. MITTER.
H. S. CUNNINGHAM.
W. F. McDONELL.

It is ordered that the following Rules be read and passed as Rules of the High Court of Judicature at Fort William in Bengal in its Original Jurisdiction, to take effect from the 1st day of February 1878:—

1. Subsistence money payable into Court under Section 339 of Act 10 of 1877 shall be paid to the Sheriff of Calcutta.
2. Subsistence money paid to the Sheriff prior to the arrest of a judgment-debtor shall be accounted for to the judgment-creditor if the judgment-debtor shall not be arrested, or having been arrested, shall be released without being committed to jail.
3. When a judgment-debtor is committed to jail, if there shall remain any balance of the subsistence money paid prior to his arrest, such balance shall be deemed to be a payment in part of the first payment of the monthly allowance payable for his subsistence in jail.
4. All sums paid to the Sheriff for the subsistence of the judgment-debtor in jail shall be forthwith forwarded by him to the Superintendent of the Presidency Jail.
5. An account shall be kept by the Sheriff of all subsistence monies paid to him and such account may be inspected during office hours by any person having an interest.

RICHARD GARTH.
F. B. KEMP.
LOUIS S. JACKSON.
W. MARKBY.
C. PONTIFEX.
W. AINSLIE.
E. G. BIRCH.
G. G. MORRIS.
SEWELL WHITE.
R. C. MITTER.
H. S. CUNNINGHAM.
W. F. McDONELL.

ADMINISTRATOR GENERAL'S OFFICE.

NOTICE.—The under-mentioned estates having come under charge of this office, all persons having claims upon, being indebted to, or holding property belonging to the said estates, are requested to place themselves in immediate communication with the undersigned:—

John Kelly, a Lieutenant-Colonel in the Royal Artillery, died at Bombay on the 10th August 1876.

Edward Cockburn Ravenshaw, formerly in the Civil Service of the late Honorable East India Company's Establishment at Calcutta, but late of No. 36, Eaton Square, in the County of Middlesex in England, died in England on the 14th April 1877.

John MacGregor, an Engineer, employed in the Desoi Iron Works at Jorehaut, in the District of Seesaugor, Assam, died at Jorehaut on the 6th April 1877.

Brian Christie McBarnett Hodgson, of Woods Farm, in the Parish of Little Woolton, in the County of Lancaster, in England, died in England on the 12th December 1862.

Hannah Bowden, a widow, residing at Burdwan, died at Burdwan on the 25th April 1877.

Henry John Lawrell, formerly a Captain in Her Majesty's Army, but late of the Customs Preventive Service, Calcutta, died in England on the 14th January 1877.

Frederica Donahoy, a widow, residing at No. 8, North Road Entally, in the Suburbs of Calcutta, died at Entally on the 10th July 1877.

John Mellish, Chief Civil Master Armourer in the Arsenal at 3 Ferozepore, died at Ferozepore on the 26th May 1877.

Alexander Dalziel, of Rangoon, in British Burmah, a Merchant, died at Rangoon on the 16th May 1877.

Paul Apcar, formerly of Calcutta, an Armenian inhabitant, but late of England, a Bachelor, died in England on the — 1877.

Henry Alfred Harris, Conservator of Orissa Ports and Superintendent of Customs, died at False Point on the 8th May 1877.

Thomas Coope Wadham, Officiating Assistant Superintendent of Police, in the District of Patna, died at Patna on the 5th May 1877.

Clara Luid Frith, of No. 19, Clifton Road, East St. John's Wood, in the County of Middlesex, in England, widow, died in England on the 17th November 1871.

William Cook, an Engine-driver in the Oudh and Rohilkund Railway, died at Moradabad on the 29th July 1876.

William Frederick Goulding, of Mussoorie, died at Mussoorie on the 14th October 1876.

Edward Hector Goulding, lately residing at Agra, died at Agra on the 5th January 1877.

Henry Herbert Goulding, lately residing at Agra, died at Agra on the 6th November 1876.

Robert Gostling, an Engineer in the Peninsular and Oriental Steam Navigation Company's Service, died at Middlesex in England on the 21st December 1876.

Charles Edwin Roberts, carrying on business as a Commission Agent at No. 76, Clive Street, in the Town of Calcutta, died at Calcutta on the 8th September 1877.

Robert Pitcher, of No. 13, Bentinck Street, in the Town of Calcutta, Scripture Reader, died at Calcutta on the 7th September 1877.

Molyneux Batt, formerly a Captain in Her Majesty's 98th Regiment, died at Venice, Italy, on the — 1876.

William Harlow, of the Lydiacherra Tea Estate in Cachar, a Tea Planter, died at — on the 3rd August 1877.

L. P. D. BROUGHTON,
Administrator Genl.

HIGH COURT, CALCUTTA,
The 29th Sept. 1877.

BANK OF BENGL.

Calcutta, the 30th January 1878.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on Thursday, the 7th, and Friday, the 8th proximo, on account of the Hindu festival "Sreepunchomey."

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 25th January 1878.

No. 2.—Mr. H. F. Todd, Assistant Surveyor, 1st Grade, attached to the Mysore Topographical Survey Party, is granted privilege leave for two months under Supplement F, Section 12, of the Civil Leave Code, from the forenoon of the 1st January 1878.

J. T. WALKER, Colonel, R.E.,
Surveyor General of India.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 22nd January 1878.

No. 6.—Captain G. D'A. Jackson, Executive Engineer, 4th Grade (temporary rank), on return from Madras Famine Works, is posted to the Lahore Command, Military Works.

No. 7.—Mr. R. M. Slane, Accountant, 3rd Grade, attached to the Office of Examiner of Accounts, Military Works, availed himself of the one month's privilege leave granted to him in Inspector General's Notification No. 125, dated 22nd December 1877, on the forenoon of 21st December and reported his return to duty on the forenoon of 14th January 1878.

The unexpired portion (seven days) of his leave is cancelled.

The 24th January 1878.

No. 8.—Quarter Master Sergeant H. T. Mudge, R.E., is posted to the Sirhind Command, Military Works.

This cancels Inspector General's Notification No. 4, dated 14th January 1878.

No. 9.—Sergeant D. McCarthy, Supervisor, was granted subsidiary leave from 24th to 28th November 1877, both days inclusive, to enable him to join his appointment on return from furlough.

L. RUSSELL, Colonel, R.E.,
Offg. Insp. Genl. of Mily. Works.

Lahore Command.

Lahore, the 29th January 1878.

No. 3.—With reference to Inspector General's Notification No. 6 of 22nd January 1878, Captain G. D. A. Jackson, Executive Engineer, 4th Grade (temporary rank), is posted to the Dalhousie Division, Military Works.

D. WARD, Major, R.E.,
Offg. Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 25th January 1878.

No. 3.—Leave on medical certificate for a further period of two months is granted to Syud Mudud Hoosein, Overseer, 1st Grade, Meerut Division, Military Works, with effect from the 12th January 1878.

No. 4.—ERRATUM.—Referring to this Office Notification No. 64, dated 18th October 1877, Mr. G. Lamb, Assistant Engineer, 2nd Grade, was relieved of his duties in this Command on the afternoon of the 23rd September 1877 (not 25th September as therein stated.)

Æ. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 20th January 1878.

No. 184.—Lieutenant M. Martin, R.E., Assistant Engineer, 2nd Grade, reported his arrival at Rawul Pindi on the afternoon of the 16th instant, and is posted to the Rawul Pindi Division, Military Works. He reported himself therein on the 21st instant, before noon.

D. LIMOND, Lieut.-Col., R.E.,
Supdg. Engr., Rawul Pindi Command,
Military Works.

Sirhind Command.

Umballa, the 28th January 1878.

No. 1.—With reference to Inspector General Military Works' Notification No. 8 of the 24th January 1878, Quarter Master Sergeant T. Mudge, R.E., Supervisor, is posted to the Umballa Division, Military Works, which he joined on the forenoon of the 21st idem.

JOHN P. C. ANDERSON, C.E.,
Supdg. Engr., Sirhind Command, Mily. Works.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
47	... D 4—77170	Rs. 50	Ram Charan, Cawnpur.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
98	... D 18—01525	Rs. 100	Surgeon D. N. Martin, Ferozepur.
99	... D 5—75133	Rs. 20	Ram Narain Daw, Calcutta.
100	... D 14—07302	Rs. 20	Bankey Lall, Todgarh, Ajmere.
101	... D 11—61816	Rs. 10	Choudhree Bota Chund, Jalandhur.

ALLAHABAD.—Paper Currency Office; }
The 24th January 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Coconada Circle.

NOTES WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
4—14746	Rs. 50	Manchiraj Venkatroydoo, Yernadoodem Taluk, Godavery District.
—14747	Rs. 50	
—14748	Rs. 50	
—14749	Rs. 50	
—14750	Rs. 50	
—14751	Rs. 50	

COCONADA.—Paper Currency Dept.; }
The 23rd January 1878.

H. RICHARDSON,
Depty. Coltr., in charge of Paper Currency.

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
11	... E 10—69440	Rs. 10	Jumma, Morigate, Lahore.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
134	... E 5—98684	Rs. 20	Kasi Das Bhai Das, Surat.
3	... E 2—25787	Rs. 500	Dr. D. N. Martin, 30th P. N. Infantry, Ferozepur.

LAHORE.—Paper Currency Office; }
The 25th January 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
118	... B 55—57017	Rs. 50	S. Shutacopiengar, Kolar.
119	... B 52—91240	Rs. 10	A. Moonesawmy Naiker, Kadiy.
	... B 54—21726	Rs. 10	
		Rs. 20	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
244	... B 54—01305	Rs. 20	G. Gnana Pillay, Tellicherry.
245	... B 52—30519	Rs. 10	B. Mooneappah Chetty, Paleode.
246	... B 53—07818	Rs. 10	M. Abooloo Chetty, Madras.
247	... B 54—53456	Rs. 20	M. Gopalsawmy Naidu, Bellary.
248	... B 49—79128	Rs. 10	Syed Hoosain Saib, Chellumbrum, South Arcot.
	... B 58—40211	Rs. 100	Cotha Moonekristniah, Oosoor.
	... —40212	Rs. 100	
	... —55900	Rs. 100	
249	... B 55—51450	Rs. 50	S. Venkatakrishnamah Chetty, Madras.
	... B 58—48716	Rs. 100	V. Parthasarthy Chetty, Madras.
	... —67974	Rs. 100	
65	... B 55—41024 } wrongly	Rs. 50	
	... —41025 } joined		
66	... B 54—32372 } ditto	Rs. 20	
	... —32272 } ditto		

FORT ST. GEORGE.—Acctt. Genl.'s Office, }
The 21st January 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
406	... O 28—54672	Rs. 1,000	Hookum Chand Sagor Mull.
	... L 92—84601	Rs. 50	
	... —78854	Rs. 50	
	... —73896	Rs. 50	
	... —73897	Rs. 50	
407	... O 33—08631	Rs. 100	Ram Charan Marwaree.
409	... O 5—33597	Rs. 10	The Post Master, Calcutta.
410	... L 84—54845	Rs. 100	Ramruck Dás.
	... —74834	Rs. 100	
	... —63346	Rs. 100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
270	... L 23—00492	Rs. 5	Babu Thakur Dás.
	... —00494	Rs. 5	
	... L 24—36091	Rs. 20	
	... —36087	Rs. 10	
	... L 91—81711	Rs. 10	
	... —81712	Rs. 10	
271	... L 61—57717	Rs. 10	Messrs. Surroop Dhur and Sons.
	... L 62—64819	Rs. 10	
	... O 7—75106	Rs. 5	
	... —75105	Rs. 10	
	... L 15—72344	Rs. 10	
	... L 11—02935	Rs. 10	
272	... L 44—63624	Rs. 10	Babu Shoseebhoosun Sen.
	... —63623	Rs. 10	
275	... L 98—38861	Rs. 10	Luthfar Rahman.
	... O 5—15642	Rs. 20	
276	... E 12—18123	Rs. 10	Radha Gobind Majumdar and Hurro Nath Majumdar.
	... L 89—14213	Rs. 10	
	... A 67—36716	Rs. 10	
	... —43009	Rs. 10	
277	... L 97—50514	Rs. 10	Babu Janokee Nath Banerjee.
	... —50516	Rs. 100	
429	... L 82—20555	Rs. 100	
	... L 94—36958	Rs. 100	
	... —16214	Rs. 100	
	... L 92—12668	Rs. 50	Mr. C. H. Ringwood.
	... —12667	Rs. 50	
	... —12647	Rs. 50	
	... L 81—75613	Rs. 50	
431	... L 80—96221	Rs. 20	Pundit Peyaray Kishen.
	... O 3—44929	Rs. 20	
	... —66966	Rs. 20	
432	... A 99—68068	Rs. 20	Babu Binda Churn Mitter.
	... L 72—78976	Rs. 10	

CALCUTTA.—Paper Currency Dept.; }
The 1st February 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W9	... M 23—84068	Rs. 50	Mr. Wassodev Rughoonath Ancharia, Kurrachee.
W10	... M 33—06222	Rs. 20	Mr. Arjunrao Moray, Sub-Overseer, Nirá Canal.
	... —06223	Rs. 20	
W11	... M 36—03859	Rs. 100 each	Mr. Hari Narayan, Rowpoora, Baroda.
	... M 25—79333		
	... —89447		

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
H9	... M 6—07243	Rs. 5	Mr. Rustomji Poonjiaji Dalál, Machhlipit, Surat.
H10	... M 25—76918	Rs. 100 each	Raghoojee Sitaram, Nasik.
	... —76919		
	... —76920		
	... M 23—92502	Rs. 50	Krishnajeet Ragoonath, Wai, Satara.
H11	... M 22—70948	Rs. 20	Mr. E. Behrman, Assistant Engineer, Public Works Department, Poona.
H12	... M 30—10252	Rs. 10	
	... M 31—59488	Rs. 10	
	... M 33—04490	Rs. 10	
H13	... M 31—75015	Rs. 10	Captain R. H. Dillon, H. M.'s 45th Regiment, Bangalore.
	... —75016	Rs. 10	
M7	... M 28—50893	Rs. 10	Govind Yeshwant, New Cloth Market, Bombay.
	... F 7—77092		

BOMBAY.—Paper Currency Dept.; }
The 29th January 1878.

W. WELLS,
Assistant Commissioner.

Nagpur Circle.

HALF NOTE.

Register No.	No. of Note.	Value. Rs.	Name of Claimant.
1877-78.			
H24	F 13-27909	5	W. Ramaunjaya, Clerk, Accountant General's Office, C. P.
NAGPUR.—Paper Currency Office; The 24th January 1878.			C. G. VANSITTART, Asstt. to Depy. Acctt. Genl., C. P., in charge of Paper Currency.

DIRECTOR OF STATE RAILWAYS,
Central System.

NOTIFICATIONS.

Agra, the 28th January 1878.

No. 5.—With reference to Government of India, Public Works Department, Notification No. 26 of the 17th January 1878, Mr. F. S. Homfray, Store-keeper, 2nd Grade, is posted to the Western Rajputana Railway.

The 29th January 1878.

No. 6.—The under-mentioned Upper Subordinates are transferred from the Holkar and Nee-much Railways Construction Establishment, to the Open Line:—

Mr. W. Batchellor, Overseer, 1st Grade.

Bahoo Gunput Rao, Overseer, 1st Grade.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 29th January 1878.

No. 15.—Mr. A. D'Ortez, Overseer, 1st Grade, attached to the Saidpur Workshops, Northern Bengal State Railway, is granted one month's privilege leave, with effect from the 26th December 1877.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

Western System.

Rawal Pindi, the 22nd January 1878.

No. 5.—From this Office Notifications Nos. 23 and 33, dated the 6th and 27th September last, respectively, the word "Apprentice" should be struck out.

No. 6.—Mr. H. C. Mann, Sub-Engineer, 1st Grade, Punjab Northern State Railway, officiated as an Assistant Engineer, 1st Grade, from 13th August to 12th October 1877, during the time Mr. A. S. Gerrard was on leave.

The 24th January 1878.

No. 7.—Mr. R. E. Wright, Executive Engineer, 4th Grade (temporary rank), Indus Valley State Railway, is granted, under Supplement F, Section 10, of the Civil Leave Code, subsidiary leave for twenty days, preparatory to the six months' leave on medical certificate sanctioned in this Office Notification No. 44 of the 20th November 1877.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

INDUS VALLEY STATE RAILWAY.

NOTIFICATION.

The 21st January 1878.

No. 16.—On the closing of the Ooch Depot, Mr. F. S. Homfray, Store-keeper, 2nd Grade, was transferred to the Khanpur Division, as Divisional Store-keeper.

M. RAYNE,
Engineer-in-Chief.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve
Treasury of the Government of India.

The 31st January 1878 ... Rs. 1,73,51,872-2-7

W. WATERFIELD,
Treasurer to the Govt. of India.CALCUTTA, }
1st Feb. 1878.

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

DATE.	SILVER TENDERED, ESTI- MATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Depart- ment.	Under Assay.	Assayed.	Held on account of the Cur- rency De- partment.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jan. 21	1,03,382	1,75,944	...	1,29,195	89,63,343	1,10,13,825
" 22	3,500	3,22,531	...	1,32,785	87,45,406	1,08,36,323
" 23	12,700	3,25,391	9,070	1,35,485	87,69,331	1,05,20,764
" 24	...	3,56,000	...	...	...	...
" 25	9,905	3,02,276	37,994	98,043	88,01,563	1,02,07,132
" 26	18,840	3,34,039	96,008	1,09,038	87,76,073	99,80,119
				34,268	87,94,768	96,79,766

CALCUTTA MINT. }
The 28th Jan. 1878.J. F. TENNANT,
Offg. Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 29th December 1877.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Kurseong and Darjeeling by Tonga, and the service will probably be extended to the section of road between Silliguri and Kurseong by 1st April 1878.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

The 28th January 1878.

The Passenger and Mail Cart Service between Caragola and Siligore, hitherto kept up by the Postal Department, will, in consequence of the opening of the Northern Bengal State Railway, be discontinued from the 1st February 1878.

J. MACFARLAN,

Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 48 miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 1st February 1878.

Mails for Ceylon, Straits, Hong-Kong and United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 2nd February 1878, at 6 p. m.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Arabia*, will be closed at the General Post Office on Sunday, the 3rd February 1878, at 6 p. m.

Mails for Chittagong, Akyab and Kyauk Phyoo, for transmission per Steamer *Calcutta*, will be closed at the General Post Office on Sunday, the 3rd February 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 4th February 1878, at 6 p. m.

Mails for Chittagong, Akyab, Kyauk-Phyoo, and Bassin, for transmission per Steamer *Madras*, will be closed at the General Post Office on Tuesday, the 5th February 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per P. and O. Steamer *Khadive*, will be closed at the General Post Office on Wednesday, the 6th February 1878, at 6 p. m.

Mails for Madras, Ceylon, and the intermediate ports, for transmission per Steamer *Africa*, will be closed at the General Post Office on Wednesday, the 6th February 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 8th February 1878, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 7th February 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover up to 7 p. m.

List of Unclaimed Letters lying in the Calcutta
Post Office on the 1st February 1878.

Allen, Miss Josephine E., care of Mrs. Dall.	Mackay, Miss. Marrieson, C.
Baily, J. R.	Martin, W.
Balfour, Mrs.	Mason, Billy.
Barrells, John.	McDonald, G.
Basu, Dr. D.	McGuire, Mrs.
Bigley, G. S.	McNaughton, J. H.
Box, Mrs.	Miller, Edgar.
Braham & Co., Messrs.	Moody, Lizzie.
Braun, Mary.	Montague, J. M.
Brennan, Mrs. E.	Murrison, James S.
Brommel, B.	Newman, J. B.
Brown, Colonel.	Nundy, Mrs. P. K.
Bullock, J.	Packet, L.
Bullock, Capt.	Felit, Monsieur Chas.
Cassinath Baboo.	Platt, J.
Chatter, M.	Price, Mrs.
Clew, Mrs.	Pritchard, P.
Collis, W.	Radford, William T.
Crump, H. D.	Richards, Mrs. Chas.
Dartnell & Co., Messrs.	Roberts, E.
Deal, W.	Rodrigues, Mrs. E.
DeCristoforis, Signor Tius.	Rogers, C. J.
Dodgson, W.	Rosenbury, W.
Domball, F. D.	Roy, H.
Doyle & Co., Messrs.	Sen, D. N., Messrs., & Co.
Duncan, R. W.	Scholon, W.
Eaton, Mrs. J. C.	Seamons, M.
Ferguson, C. B.	Sims, Mrs.
FitzPatrick, D.	Simpson, Capt. G.
Forbes, Thos. T.	Smith, Miss M.
Francis, Miss A.	Soutar, Jas. McGregor.
Fullam, Mrs. M.	Stephen, Mrs. E.
Gabriel, G. E.	Sutherland, C. J.
Gomes, A. F.	Syechenyi, La Comte Bela.
Hamilton, Wm.	Taylor, Mrs.
Hattinger, C.	Tweedie, Mrs. (from Scotland).
Innes, C. E. S.	Care of Capt. Tweedie.
Jaraimo, D.	Viandier, Madame E.
Jellicoe, Mrs. S. R.	Wads, E. R.
Johns, Mrs. S.	Williams, Mrs.
Law, Sithanath.	Williams, Dr. H. F.
Lyons, Fred.	Wilson, C. D. H.
Macdonell, Major-General.	Wilson, W. G. H.
MacIntyr, A.	

Letters marked "Care of Post Office, to be kept
till called for."

Adie, A. E.	Ford, D.
Aireck, Frederico.	Frazier, E. R.
Ball, W. H. H.	George, David.
Bance, J. M.	Guldweben, Geo.
Bell, John S.	Guthrie, A.
Bennett, T. O.	Greiff, Leile.
Boe, Ashjohn.	Hackett, Mr.
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MR. KELLNER.

The representatives of the late Mr. H. Kellner, Sub-Assistant Commissioner, who died February 15, 1847, are requested to repair the pillars erected to his memory in Gauhati Cemetery, as unless so repaired, it must be levelled by order of Government.

P. NICOLAS,

Chaplain, Gauhati.

GAUHATI,
The 15th January 1878.

NOTICE

Is hereby given that the Government building for Ice-machine together with the Bungalow and Out-offices, erected for the use of the Engineer in charge of the Machinery and of a Non-Commissioned Officer, with a large compound and Ice-machinery capable of turning out (40) forty maunds of Ice in (24) twenty-four hours, turning lathe, well and pump, and numerous other items, all in working order, will be sold by public auction on the 4th February 1878, at an upset price of Rs. 10,000 for Ice-machine with its apparatus, and Rs. 20,000 for the Buildings and Out-offices.

The sale will take place at Executive Engineer's Office, Military Works Division, Lucknow Cantonment, at 2 P.M., and the purchaser will be required to pay 5 per cent. on the fall of the hammer, and the balance before taking possession of the above property.

The purchaser will have all the property at his risk after the sale is completed.

In case of failure in paying up the balance, the above property will be re-sold, and the loss thereby sustained will be recovered from the purchaser, who will have no claim to the increased sum if obtained by this re-sale.

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Some ether expected to arrive shortly from England for use with the Machine will also be offered for sale at the same time and place on conditions to be stated at time of sale.

G. E. SANFORD, Major; R.E.,
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NOTICE.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 6th February 1878.

No. 25.—Mr. E. O. Walker, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for two months and twenty-one days, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 1st February 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th February 1878.

No. 103.—Mr. T. Y. Johnstone, Cable Clerk, 1st Grade, has been granted by the Deputy Director, Persian Gulf Telegraph, privilege leave for three months, under Section 12 of Supplement F of the Civil Leave Code, with effect from 1st February 1878.

No. 104.—Mr. A. A. Watson, Cable Clerk, 3rd Grade, has been granted by the Deputy Director, Persian Gulf Telegraph, an extension of three months' leave without pay, under Section 9 of Supplement F of the Civil Leave Code, in continuation of the six months' leave without pay granted to him in Notification No. 86, dated 30th August 1877, subject to confirmation of the Director-in-Chief.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 1st February 1878.

No. 2.—Mr. J. Peyton, Surveyor, 1st Grade, is granted privilege leave for two months, under

Section 12, Supplement F, of the Civil Leave Code, with effect from the date on which he is allowed to avail himself of the same.

J. T. WALKER, Colonel, R.E.,
Surveyor General of India.

CHIEF COMMISSIONER AND SUPERINTENDENT, ANDAMAN AND NICOBAR ISLANDS.

NOTIFICATIONS.

Port Blair, the 22nd October 1877.

No. 21.—The following promotions are made consequent on the departure of Captain W. B. Birch, 2nd Assistant Superintendent and Officiating 1st Assistant Superintendent, on privilege leave, with effect from the afternoon of the 19th instant:—

Mr. E. H. Man, 3rd Assistant Superintendent and Officiating 2nd Assistant Superintendent, to officiate as 1st Assistant Superintendent.

Mr. F. E. Tuson, Extra Assistant Superintendent, 2nd Class, and Officiating 3rd Assistant Superintendent, to officiate as 2nd Assistant Superintendent.

Mr. O. H. Brookes, Extra Assistant Superintendent, 2nd Class, and Officiating Extra Assistant Superintendent, 1st Class, to officiate as 3rd Assistant Superintendent.

Mr. H. Godwin Austen, Officiating Extra Assistant Superintendent, 2nd Class, to officiate as Extra Assistant Superintendent, 1st Class.

The 14th January 1878.

No. 23.—With reference to Home Department Notifications Nos. 325 and 326 of the 28th ultimo, the following further promotions are made with effect from the afternoon of the 11th instant, the date of Captain M. Protheroe's departure on privilege leave:—

Mr. E. H. Man, 3rd Assistant Superintendent and Officiating 2nd Assistant Superintendent, to officiate as 1st Assistant Superintendent.

Mr. F. E. Tison, Extra Assistant Superintendent, 2nd Class, and Officiating 3rd Assistant Superintendent, to officiate as 2nd Assistant Superintendent.

Mr. O. H. Brookes, Extra Assistant Superintendent, 2nd Class, and Officiating Extra Assistant Superintendent, 1st Class, to officiate as 3rd Assistant Superintendent.

Mr. H. Godwin Austen, Officiating Extra Assistant Superintendent, 2nd Class, to officiate as Extra Assistant Superintendent, 1st Class.

C. A. BARWELL, *Lieut.-Genl.,*
Chief Commr. and Supdt., Andaman and
Nicobar Islands.

AGENT, GOVERNOR GENERAL,
FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 1st February 1878.

No. 145.—With reference to Foreign Department Notification No. 195G., dated 24th January 1878, Mr. J. M. Berrill, Superintendent of Police, Nimar, assumed charge of the Office of Superintendent of Police, Neemuch State Railway, in addition to his other duties, on the forenoon of 1st December 1877.

By Order,
D. W. K. BARR, *Captain,*
1st Asstt. to the Agent, Govr. Genl.,
for Central India,
In charge of the Residency.

PUBLIC WORKS DEPARTMENT—
Military Works.

NOTIFICATIONS.

Simla, the 28th January 1878.

No. 10.—Sergeant F. Cameron, R.E., on return from furlough, is posted to the Presidency Command, Military Works.

The 29th January 1878.

No. 11.—Lieutenant M. Martin, R.E., Assistant Engineer, 2nd Grade, on return from Famine Works, is posted to the Rawal Pindi Command, Military Works.

The 2nd February 1878.

No. 14.—Lieutenant A. Hildebrand, R.E., Assistant Engineer, 2nd Grade, passed the Departmental Standard Examination as required by Public Works Code II, iv, 22, on 22nd January 1878.

No. 15.—Lieutenant R. F. Moore, R.E., Assistant Engineer, passed the Departmental Standard Examination as laid down in Public Works Code II, iv, 22, on 28th December 1877.

L. RUSSELL, *Colonel, R.E.,*
Offg. Insp. Genl. of Mil. Works.

Meerut Command.

Meerut, the 30th January 1878.

No. 5.—Barrack Sergeant W. Hackett, attached to the Chakrata Division, availed himself of the

one month's preparatory leave granted to him in Inspector General's Notification No. 114 of 28th November 1877, on the forenoon of the 8th December 1877.

The 31st January 1878.

No. 6.—Privilege leave for fifty-six days is granted to Mr. J. Lenchan, Accountant, Chakrata Division, Military Works, with effect from the forenoon of the 4th February 1878.

No. 7.—Barrack Sergeant W. Hackett, of the Chakrata Division, Military Works, is temporarily attached to the Meerut Division, Military Works, with effect from the 8th instant.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 31st January 1878.

No. 5.—Major G. E. Sanford, R.E., Executive Engineer, made over, and Lieutenant J. F. Garwood, R.E., Executive Engineer, received charge of the Lucknow Division, Military Works, on the afternoon of the 28th instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command,
Mily. Works.

Presidency Command.

Calcutta, the 31st January 1878.

No. 1.—With reference to Inspector General Military Works' Notification No. 3 of 11th instant, Major J. H. Crowdy, R.E., Executive Engineer, is posted to the Fort William Division. He reported his arrival here and assumed charge of the Division on the forenoon of 30th idem.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Presdy. Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATIONS.

Calcutta, the 1st February 1878.

With reference to the Government of India, Public Works Department, Notification No. 19, dated 15th ultimo, Mr. H. Stuart, Deputy Examiner, joined the Office of the Examiner of Railway Accounts, Calcutta, on the forenoon of the 29th January 1878.

F. S. TAYLOR, *Col., R.E.,*
Consulting Engr. to Govt. of India
for Guaranteed Railways.

Lucknow, the 31st January 1878.

With reference to Government of India, Public Works Department, Notification No. 6, dated 9th January 1878, Mr. W. F. O'Donoghue, Assistant Examiner, assumed charge of the duties of

Assistant Auditor of Accounts, Oudh and Rohilkhand Railway, on the forenoon of the 30th January 1878.

W. A. J. WALLACE, *Capt., R.E.,*
Offg. Consig. Engr. to the Govt. of India
for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS,
Central System.

NOTIFICATIONS.

Agra, the 5th February 1878.

No. 7.—Baboo Mehtab Chunder Mullick, Assistant Engineer, 1st Grade, temporary rank, Rajputana Railway, passed, on the 7th January 1878, the Lower Standard Examination in Hindustani.

W. C. FURNIVALL,
Offg. Director.

Western System.

Rawal Pindi, the 30th January 1878.

No. 8.—Referring to Public Works Department Notification No. 31 of the 18th instant, Mr. E. Behrman, Assistant Engineer, 2nd Grade, is posted to the Punjab Northern State Railway (Construction).

The 2nd February 1878.

No. 9.—In continuation of this Office Notification No. 2 of the 4th ultimo, Mr. J. L. Gallott, Executive Engineer, 1st Grade, Indus Valley State Railway, has been permitted by Her Majesty's Secretary of State to return to duty within the period of his leave.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE
RAILWAYS.

NOTIFICATIONS.

Neemuch, the 31st January 1878.

No. 6.—Mr. J. E. Howe, Sub-Engineer, 3rd Grade, availed himself, on the forenoon of 24th January 1878, of the three months' privilege leave granted him in Notification No. 5, dated 18th January 1878.

No. 7.—With reference to Notification No. 19, dated 28th September 1877, of the Director of State Railways, Central System, Mr. G. A. Anderson, Assistant Engineer, 2nd Grade, reported his arrival at Rutlam on the afternoon of 22nd January 1878, and is posted to the Jowra Division.

No. 8.—With reference to Notification No. 1, dated 4th January 1878, of the Director of State Railways, Central System, Mr. J. W. Christison, Assistant Engineer, 1st Grade, reported his arrival at Mhow on the 25th January 1878, and is posted to the Jowra Division.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 31st January 1878.

No. 20.—With reference to the Government of India Notification No. 531, dated 19th December 1877, Messrs. J. W. Christison and A. Bewley, Assistant Engineers, 1st and 2nd Grades, were relieved of their duties on this line on the 3rd and 18th January 1878, respectively.

No. 21.—Mr. W. C. Hennessey, Executive Engineer, 4th Grade, is transferred from the Shujabad to the Sutlej Bridge Division.

No. 22.—Mr. S. DeBrath, Assistant Engineer, 2nd Grade, is transferred from the Sutlej Bridge Division to the Shujabad Division.

No. 23.—Mr. T. W. Daly, Overseer, 2nd Grade, is transferred from the Sutlej Bridge Division to the Upper Scinde District.

M. RAYNE,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 4th February 1878.

No. 3.—With reference to the Director of State Railways, Central System, Notification No. 3, dated the 17th January 1878, the undermentioned Assistant Engineers from the Royal Indian Engineering College reported their arrival to the undersigned on the 19th November 1877:—

Mr. W. E. Newham.
„ W. Home.

WM. J. GALWEY,
Acting Manager.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 6th February 1878. ... Rs. 1,50,49,948-2-7

E. GAY,

Depy. Treasurer to the Govt. of India.

CALCUTTA, }
7th Feb. 1878. }

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.			Rs.	Rs.	Rs.
Jan. 28	6,055	1,96,178	...	37,321	88,24,621	93,41,025
" 29	2,20,760	2,20,211	...	2,58,0-3	87,25,178	91,54,797
" 30	1,444	1,31,476	...	2,57,0-6	86,55,828	89,35,255
" 31	...	1,74,549	...	2,29,7-4	83,87,718	88,06,303
Feb. 1	37,300	...	28,065	2,31,2-0	82,45,883	86,82,628
" 2	...	...	6,951	2,63,5-5	79,45,781	86,88,514

CALCUTTA MINT. }
The 4th Feb. 1878. }

J. F. TENNANT,
Offg. Mint Master.

N O 21	From	8th June 1867 to 30th Nov. 1877, unfaced from India, 2,604 lakhs; re-transferred from London, 2,532 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 2nd February 1878.

By order of the Directors,
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Register No. No. of Notes.		NOTE WHOLLY LOST OR DESTROYED.	
		Value.	Name of Claimant.
		Rs.	
48	... D 5-90964	... 20	... Ahmud Hosein, Mainpuri.
NOTES PARTIALLY LOST OR DESTROYED.			
		Rs.	
80.	... D 7-97816	... 100	...
	... " -97876	... 100	... } Baboo Prosonno Coomar Newgy, Lucknow.
102	... D 18-11263	... 100	... } Bissumbhur Dass, Calcutta.
103	... D 11-57451	... 10	... } Mr. G. O. Man, Azamgarh.
104	... D 18-13217	... 100	...
	... " -15350	... 100	... } Kally Krishen Choudhri, Naini Tal.
105	... D 11-77235	... 10	...
	... D 14-05759	... 20	... } Kalika Pershad, Moradabad.
106	... D 11-63895	... 10	...
	... " -63896	... 10	... } Mrs. Wintle, Fatehgarh.

ALLAHABAD,—Paper Currency Office; }
The 6th February 1878. }

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Register No.	No. of Notes.	Value.	Notes Partially Lost or Destroyed.	Name of Claimant.
1875.				
H137	... M 16—92784	... 10	...	Mokundass Ammerchand, Saddar Bazar, Poona.
1876.				
H149	... M 16—60139	... 10	...	Mr. Mahomed Umar, Zilladar, Ganges Canal.
1878.				
M8	... M 5—64546 }	...	...	Nathooram Koobar, Bombay.
	... " —56700 }	... 50	...	
M9	... M 30—73460 }	...	...	Messrs. J. Mackintosh and Co., Bombay.
	... " —73461 }	... 10	...	
M10	C 99—59186 }	...	...	Mr. Purbhuram R. Joshi, Rajkote.
	... " —59187 }	... 20	...	
BOMBAY.—Paper Currency Dept.;				
The 5th February 1878.				

No. of Note.	Value.	NOTE WHOLLY LOST OR DESTROYED.	Name of Claimant.
	Rs.		
B 36—37518	5	...	Janapareddy Venkatanarsiah, of Gopaulpore.
COCONADA,—Paper Currency Dept.; } The 28th January 1878. }		...	H. RICHARDSON, Depty. Collr., in charge of Paper Currency.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
414	... L 94-94283	Rs. 100	...
415	... O 33-00123	Rs. 100	...
416	... L 92-19375	Rs. 50	... } Choonamull Kalikaprosad.
	... O 9-27251	Rs. 10	... } Babu Kali Coomar Chatterjee.
	... O 1-05918	Rs. 10	...
	... O 8-44708	Rs. 10	...
	... O 7-43229	Rs. 10	...
	... -97606	Rs. 10	...
	... O 11-55602	Rs. 10	... } Mr. F. T. Atkins, Manager, Indian Railway Service Press, Jub-
	... L 86-13249	Rs. 10	... } bulpore.
	... O 5-80678	Rs. 10	...
417	... L 94-55792	Rs. 100	...
418	... -68560	Rs. 100	... } Babu Bhogeerut Das.
	... O 10-69815	Rs. 10	... } The Post Master, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
278	... L 20-52895	Rs. 5	...
279	... -52875	Rs. 20	... } Babu Gopal Chunder Lahury.
	... L 89-19921	Rs. 10	... } Messrs. T. F. Brown and Co.
252	... L 90-19431	Rs. 10	...
	... L 43-26859	Rs. 10	... } Babu Gungarain Bysack.
235	... -26857	Rs. 10	...
	... A 96-75517	Rs. 10	... } Mr. J. H. Frederick.
433	... -75518	Rs. 1,000	...
434	... O 28-32076	Rs. 5	... } Babu Methu Lal.
435	... L 16-03634	Rs. 50	... } Babu Srikrishna Mukerjee.
	... L 92-70839	Rs. 10	... } Shaik Peer Bux.
436	... O 9-84069	Rs. 100	...
	... L 66-30846	Rs. 5	... } Gokul Chand.
437	... L 84-73982	Rs. 5	...
	... L 21-55731	Rs. 10	... } Babu Gopekanund Roy.
438	... -55732	Rs. 10	...
	... L 33-14096	Rs. 10	... } Messrs. F. W. Baker and Co.
439	... L 58-30496	Rs. 50	...
440	... L 81-36334	Rs. 50	... } Messrs. Favre, Leuha and Co.
	... L 92-19603	Rs. 50	... } Mrs. Vanzinlecome.

CALCUTTA.—Paper Currency Dept.;
The 6th February 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Kurrachee Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
G 13-19238	...	Rs. 5	... } H. E. Watson, Esq., Deputy Collector of Sehwan.

KURRACHEE.—Paper Currency Dept.;
The 30th January 1878.

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
120	... B 51-08363	Rs. 500	...
	... B 28-98204	Rs. 500	... } Moovala Pedda Chetty Ramiah of Pandillapally, Baupallie
121	... B 53-36130	Rs. 10	... } Taluq, Kistna District.
122	... B 40-71957	Rs. 5	... } Major C. L. Smith, R.E., Pantheon Road, Madras.
123	... B 58-62463	Rs. 100	... } Munisawmi Naidu, Pensioned Subadar, Palamcottah.
			... } Kotatu Coonju Ammoo, Tellicherry.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
250	... B 49-65090	Rs. 10	...
251	... B 55-42875	Rs. 50	... } M. Ebrahim Saib, Pereamettoo, Madras.
252	... B 40-04496	Rs. 5	... } Charles H. C. Bickerton, Esq., Bellary.
	... B 58-60892	Rs. 100	... } Thurmalinga Pillay, Black Town, Madras.
253	... B 58-23531	Rs. 100	...
67	... J 5-74886	Rs. 20	... } Abdool Saib, Contractor, Bellary.
	... B 54-19116	Rs. 5	... } Valia Parambath Veeran, Merchant, Calicut.
68	... B 40-44920	Rs. 5	...
	... -44919	Rs. 5	... } M. Ebrahim Saib, 26, Pereamettoo, Madras.
69	... B 39-44084	Rs. 5	...
	... -44085	Rs. 50	... } V. Moothoony Chettiar, 28, Rasappah Chetty Street, Peddoo
70	... B 55-47564	Rs. 50	... } Naick's Pettah, Madras.
	... -47563	Rs. 50	... } Comarasawmy Chetti, Thread Merchant, No. 23, Tankur Naick
			... } Street, Old Town, Cuddalore.

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 28th January 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Lahore Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
12	... E 12-50769	Rs. 20	... } M. Macauliffe, Esq., Deputy Commissioner, Montgomery.
13	... E 8-02669	Rs. 5	... } Basi Lal, Cashier, P. N. S. Railway, Lahore.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
132	... E 15-15185	Rs. 50	...
	... E 5-90687	Rs. 20	... } Bani Ram, care of Rampershad, Calcutta.
1	... E 12-48057	Rs. 20	...
6	... E 10-83371	Rs. 10	... } H. B. Vaile, Esq., Simla.
7	... E 7-87887	Rs. 5	... } Luchmun Das, Assistant Surgeon, Bijnor.
1	... E 9-05109	Rs. 5	... } Baboo Sutcowri Banerjee, Dinapore.
2	... E 7-98430	Rs. 5	... } The Station Master, P. N. S. Railway, Jhelum.
	... E 12-15167	Rs. 20	...
	... -56585	Rs. 20	... } Baboo Obhoy Churn Dut, Home Department, Calcutta.

LAHORE.—Paper Currency Office;
The 2nd February 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Report of a Deserter from the 2nd Battalion (the
Royal Scots), 1st Regiment of Foot, dated at
Jubbulpore, this 5th day of February 1878.

Number, Rank, and Name,—
No. 1263, Corporal Charles
Holt.
Age,—30 years 6 months.
Size,—5 feet 10 inches.
Color of—
Complexion, fresh; hair,
light brown; eyes, blue.
Date of Desertion,—3rd
February 1878.
Place of Desertion,—Jubbul-
pore.
Date of Enlistment,—7th
August 1865.

At what Place Enlisted,—
Wisbeach.
Parish and County in which
Born,—Blakely, Manchester
Lancashire.
Marks,—Nil.
Trade,—Laborer.
Coat or Jacket,—Brown Hol-
land.
Waistcoat,—Brown cotton.
Breeches or Trowsers,—White.
Side spring boots.
REMARKS,—Nil.

E. A. STUART, Lieut.-Col.,
Comdg. 2nd Battn. (Royal Scots), 1st Regt. of Foot.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th January 1878.

The Passenger and Mail Cart Service between
Caragola and Siligoree, hitherto kept up by the
Postal Department, will, in consequence of the
opening of the Northern Bengal State Railway, be
discontinued from the 1st February 1878.

J. MACFARLAN,
Offg. Post Master General of Bengal.

The 8th February 1878.

Mails for Akyah, Kyook-Phyoo, Sandoway,
Rangoon, Moulmein and Straits, for transmission
per Steamer *Himalaya*, will be closed at the General
Post Office on Sunday, the 10th February 1878,
at 6 p. m.

Mail for Chittagong only, for transmission
per Steamer *Commilla*, will be closed at the General
Post Office on Sunday, the 10th February 1878,
at 6 p. m.

Mails for Persian Gulf, for transmission per
Steamer from Bombay, will be closed at the
General Post Office on Monday, the 11th February
1878, at 6 p. m.

Mails for Madras, Ceylon, and the Intermediate
Ports, Mauritius, Batavia, Singapore and China,
for transmission per French Steamer *Meinam*, will
be closed at the General Post Office on Monday,
the 11th February 1878, at 6 p. m.

Mails for Madras, Ceylon, and the Intermediate
Ports, for transmission per Steamer *Madura*, will
be closed at the General Post Office on Wednes-
day, the 13th February 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close
at the General Post Office on Friday, the 15th
February 1878, by which mail for Mauritius
can be forwarded.

2. Book-post and pattern packets must be
posted on the 14th February 1878.

N. B.—The Letter Box will close at 6 p. m. precisely,
after which hour overland letters, fully prepaid and bear-
ing an extra postage stamp of two (2) annas on each cover,
will be received up to 6-30 p. m., or bearing an extra
postage stamp of four (4) annas on each cover up to 7 p. m.

Mails for the Straits and Hong-Kong, for
transmission per Steamers *Venice* and *Japan*, will
be closed at the General Post Office on Saturday,
the 16th February 1878, at 6 p. m.

Mails for Ceylon, Straits, Hong-Kong, United
States of America, and the Colonies of Queens-
land, New South Wales, and Victoria, *via* Torres
Straits (letters, &c., for the latter colony must
be specially superscribed), for transmission per
Steamer from Bombay, will be closed at the
General Post Office on Saturday, the 16th Feb-
ruary 1878, at 6 p. m.

E. C. GEORGE,
Post Master of Calcutta.

GAUHATI CEMETERY NOTICE.

MR. KELLNER.

The representatives of the late Mr. H. Kellner, Sub-Assistant Commissioner, who died February 15, 1847, are requested to repair the pillars erected to his memory in Gauhati Cemetery, as unless so repaired, it must be levelled by order of Government.

P. NICOLAS,
Chaplain, Gauhati.

GAUHATI,
The 15th January 1878.

NOTICE.**ODDH FOREST DEPARTMENT.**

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @	Rs. 2 10 0	per cubic foot.
22 " "	" 2 12 0	"
23 " "	" 2 14 0	"
24 " "	" 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " "	" 2 4 0	"
under 7 " "	" 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for build-ings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

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THE GOVERNMENT BOOK DEPOT, ALLAHABAD.

Orders and Subscriptions for 1878 should be at once remitted.

CATALOGUE OF CHARTS, &c.,

ISSUED AT THE MARINE SURVEY DEPARTMENT,
CALCUTTA, BY ORDER OF THE GOVERNMENT
OF INDIA.

And sold at the Office of Superintendent of Government
Printing, 8, Hastings Street.

INDIAN OCEAN.

Indian Ocean, Curves of equal magnetic variation for 1877. By R. C. Carrington. Price, Annas 8.

INDIA, WEST COAST.

Karachi to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Vingorla to Cape Comorin. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Bombay Harbour, showing the outer fishing stakes, by Commander A. D. Taylor, May 1877. Price, Annas 8.

Sketch of the Entrance to Rajpuri River. By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

Goa and Marmagao Roadsteads. By Commander A. D. Taylor, 1877. Price, Annas 12.

Quilon Roads. Lieutenant Taylor, I.N., 1858. Price, Annas 8.

Lakadivh Group—Gherbaniani Reef. Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 12.

Byrangore Reef or Chereapani, and Angria Bank. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 8.

TRAVANCORE.
Kolachel Roadstead, with plan of Enciam Rocks. Surveyed by M. Chapman, I.N., 1875. Price, Re. 1-8.

INDIA, EAST COAST, BAY OF BENGAL, &c.
Cape Comorin to Coconada, including the Island of Ceylon. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynham and Commander A. D. Taylor, 1877. Price, Re. 1.

Coromandel Coast. Sheet No. 2, from Latitude 15° to 16° 30' N. Price, Re. 1.

Sheet No. 3, from Latitude 13° to 15° N. Price, Re. 1.

Sheet No. 4. Lieutenant M. A. Sweny, I.N., 1859-60. Price, Re. 1.

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor, 1877. (In course of publication.)

Coconada to Bassein River. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. (In course of publication.)

Coringa or Coconada Bay, showing the Northern Godavery Mouths. By Navigating Lieutenant Hammond, R.N., 1875. Price, Re. 1-8.

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. Price, Re. 1.

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals and entrance to the Roopnarain River. By Navigating Lieutenant Coghlan, R.N., 1876. Price, Re. 1-8.

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. Price, Re. 1.

Bassein River to Pulo Penang, including the Andaman and Nicobar Islands. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. (In course of publication.)

Chittagong or Kornafuli River. Entrance by Lieutenant G. C. Hammond, R.N., 1876. (In course of publication.)

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1-12.

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. Price, Re. 1.

Coast of Tenasserim—Tavoy River, from a Sketch by Lieutenant R. Moresby, with Corrections and Additions, by Commander A. D. Taylor, 1876. Price, Re. 1.

Kopah Inlet, from a Sketch by Commander A. D. Taylor, 1876. Price, Re. 1.

SIAM, MALAY PENINSULA, WEST COAST. Salang Island (Junkseylon). Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

Junkseylon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, Africa, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth lettered. Price, Re. 16; packing and postage, Re. 1-12.

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from official information. By R. C. Carrington, 1877. Price, Re. 1.

Spheroidal Tables, for every ten minutes of the quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles contained in a degree of longitude under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression &c. By R. C. Carrington, 1876. Price, Re. 1.

Hydrographic Notices.

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- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, light-vessel. Krishna Shoal, and light at Pooree.
- " 23. Alteration of position of Chittagong Lights.
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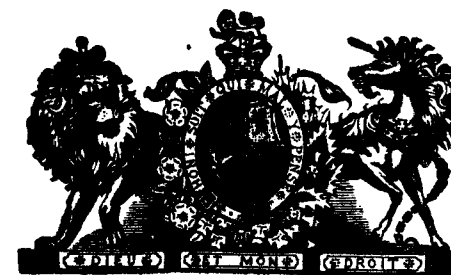
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PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 15th February 1878.

No. 28.—Mr. J. H. Lane, Officiating Director of Traffic, is allowed privilege leave for three months under Section 32 of the Civil Leave Code, with effect from the forenoon of the 15th February 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 21st February 1878.

No. 105.—Mr. Abid Malcolm, 4th Class Civil Signaller, has been granted by the Director, Persian Telegraph, privilege leave for three months, under Section 12 of Supplement F of the Civil Leave Code, with effect from 14th August 1877.

No. 106.—Dr. C. J. Wills, Assistant Medical Superintendent, has been granted by the Director, Persian Telegraph, subsidiary leave not exceeding three days under Section 24(b) of the Civil Leave Code, with effect from 1st November 1876, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

AGENT, GOVERNOR GENERAL,
FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 14th February 1878.
No. 195.—Captain M. G. Gerard, 2nd Regiment, Central India Horse, is granted 60 days' privilege leave from such date in March next as he may avail himself thereof.

By Order,
F. H. MAITLAND, Captain,
2nd Asst. Agent, Govr. Genl.,
for Central India.

AGENT, GOVERNOR GENERAL, FOR
CENTRAL INDIA, P. W. D.

NOTIFICATION.—ESTABLISHMENT.

Indore, the 9th February 1878.

No. 72.—Baboo Govind Chunder Ghosal, Accountant, 4th Grade, returned to duty from the twenty-five days' privilege leave granted in Notification No. 66 of the 5th ultimo, on the forenoon of the 4th instant.

By Order,
A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Genl.,
for Central India.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 21st February 1878 ... Rs. 1,54,52,553-2-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
22nd Feb. 1878.

CALCUTTA UNIVERSITY.

NOTICE.

The Tagore Professor of Law will lecture on Marriage and Stridhan at 9 A.M. on Saturday, the 2nd of March 1878, and on succeeding Saturdays, at the Presidency College.

CHARLES H. TAWNEY,
Registrar.

SENATE HOUSE,
The 14th February 1878.

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SECOND DIVISION.

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Mukhopadhyay, Asutosh	... Hugli College.
Gyaprasad	... Muir Central College.
Bandyopadhyay, Bisveswar	... Hugli College.

THIRD DIVISION.

... Muir Central College.

The under-mentioned students have passed the Examination for the Degree of M. A.

In alphabetical order.

Baral, Nilmani	... Presidency College.
Basu, Girishchandra	... Teacher.
Chattopadhyay, Matilal	... Presidency College.
Datta, Mohinimchandra	... Teacher.
Ghosh, Chandidas	... Presidency College.
Misra, Umashankar	... Benares College.
Mitra, Amvikaoharan	... Hugli College.
Mukhopadhyay, Amarchandra	... Do.

SENATE HOUSE,
The 15th February 1878.

CHARLES H. TAWNEY,
Registrar.

STATEMENT of Government Promissory Notes enforced 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 15th February 1878.

PARTICULARS.	4th FEB. CEST. LOANS				5th FEB. CEST. LOANS				6th FEB. CEST. DEBITUMS FOR			
	31st Dec. 1877	1st Jan. 1878	15th Feb. 1878	1st Feb. 1878	31st Dec. 1877	1st Jan. 1878	15th Feb. 1878	1st Feb. 1878	10 years.	15 years.	20 years.	TOTAL AMOUNT.
Balance of 31st January 1878	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	164,15,830
Amount enforced at Madras between 1st and 15th February 1878	...	...	...	...	...	...	...	...	...	...	...	58,000
Amount enforced at Bombay between 1st and 15th February 1878	...	...	...	...	...	...	...	...	...	...	...	2,21,200
Amount enforced at Calcutta between 1st and 15th February 1878	...	...	...	...	...	...	...	...	...	...	...	21,02,800
Amount written off in the London Registers	...	...	...	...	...	...	...	...	...	...	...	14,41,15,830
Balance on 15th February 1878	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	164,15,830

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 20th February 1878.

**PUBLIC WORKS DEPARTMENT—
Military Works.****NOTIFICATIONS.****Lahore Command.***Lahore, the 14th February 1878.*

No. 13.—Emandeen, Accountant, attached to the Mooltan Division, Military Works, availed himself of one month's privilege leave from forenoon of 11th instant.

D. WARD, Major, R.E.,
Offg. Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.*Meerut, the 16th February 1878.*

No. 10.—With reference to Inspector General of Military Works' Notification No. 17 of 6th February 1878, Mr. M. Birkbeck, Executive Engineer, 4th Grade (temporary), reported his arrival at the Office of the Superintending Engineer, Meerut Command, Military Works, on the afternoon of the 5th February 1878, and was posted to the Chakrata Division, Military Works, which he joined on the afternoon of the 6th February 1878.

No. 11.—The following transfers are made:—
Sergeant J. McClure, Acting Barrack Master, 2nd Class, from the Ranikhet to the Morar Division, Military Works.
Sergeant J. Inglis, Barrack Sergeant, from the Morar to the Ranikhet Division, Military Works.

E. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.*Lucknow, the 16th February 1878.*

No. 6.—Barrack Sergeant F. Trainor, attached to the Lucknow Division, Military Works, has been transferred to the Fyzabad Division, Military Works, which he joined on the afternoon of the 11th instant.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Mily. Works.

Presidency Command.*Calcutta, the 15th February 1878.*

No. 4.—First Grade Overseer Baboo Sumbhoo Chunder Paul, of the Darjeeling Division, Military Works, availed himself of 21 days' privilege leave granted in this Office Notification No. 3 of 6th instant from 11th January 1878 and returned to duty on the forenoon of 30th idem.

WILLIAM B. HOLMES, Major, R.E.,
Supdg. Engr., Presdy. Command,
Military Works.

Sirhind Command.*Umballa, the 12th February 1878.*

No. 2.—Quarter Master Sergeant Mudge, R.E., posted to the Umballa Division, Military Works,

in this Office Notification No. 1 of 28th January 1878, reported himself at this office on the afternoon of the 7th ultimo.

JOHN P. C. ANDERSON, C.E.,
Supdg. Engr., Sirhind Command,
Military Works.

**DIRECTOR OF STATE RAILWAYS,
North-Eastern System.****NOTIFICATIONS.***Darjeeling, the 21st February 1878.*

No. 21.—Messrs. H. B. Molesworth and R. A. English, Assistant Engineers, 2nd Grade, Northern Bengal State Railway, are transferred to the Dacca and Mymensing Railway Survey, which they joined on the forenoon of the 11th and 2nd January 1878, respectively.

No. 22.—With reference to Notification No. 2 of the 8th January 1878, Mr. H. W. Warden, Executive Engineer, 4th Grade (temporary rank), joined the Northern Bengal State Railway, and was placed in charge of the Dacca and Mymensing Railway Survey on the forenoon of the 3rd December 1877.

No. 23.—With reference to Government of India, Public Works Department, Notification No. 16 of the 15th January 1878, Mr. George Gray assumed charge of his duties as Paymaster of the Northern Bengal State Railway on the afternoon of the 25th idem.

No. 24.—Mr. T. J. Dumayne, Assistant Engineer, 2nd Grade, Northern Bengal State Railway, returned to duty on the afternoon of the 5th January 1878 from the leave granted in Notifications Nos. 25-6 and 82 of the 4th August and 27th November 1877, respectively.

Mr. Dumayne is transferred from the Southern to the Mahanuddi Division, with effect from the 10th January 1878.

No. 25.—With reference to Government of India, Public Works Department, Notification No. 30 of the 18th January 1878, Mr. G. M. Drury is posted to Northern Bengal State Railway, and assumed charge of his duties as Traffic Superintendent of that line on the forenoon of the 28th January 1878.

No. 26.—With reference to Government of India, Public Works Department, Notification No. 13 of the 11th January 1878, Mr. T. J. Dumayne, Assistant Engineer, 2nd Grade, was relieved of his duties on the Northern Bengal State Railway on the forenoon of the 14th idem, for transfer to the North-Western Provinces and Oudh.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

**HOLKAR AND NEEMUCH STATE
RAILWAYS.****NOTIFICATIONS.***Neemuch, the 12th February 1878.*

No. 9.—With reference to Notification No. 6, dated 29th January 1878, of Director of State

PART II]

Railways, Central System, Messrs. W. Batchellor and Gunput Rao, Overseers, 1st Grade, were relieved of their duties in the Ghat Division, on the forenoon of 1st January 1878 to join the Open Line.

The 16th February 1878.

No. 10.—With reference to Notification No. 1, dated 4th January 1878, of Director of State Railways, Central System, Mr. A. Bewley, Assistant Engineer, 2nd Grade, reported his arrival at Mhow on the 13th February 1878, and is posted to the Jowra Division.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.**NOTIFICATIONS.***The 13th February 1878.*

No. 29.—Mr. J. R. Scott, Assistant Engineer, 1st Grade, is transferred from the Upper to the Lower Scinde District.

The 14th February 1878.

No. 30.—Mr. B. Rees, Sub-Engineer, 3rd Grade, is granted leave without allowances for six months, with effect from the 1st February 1878, or such subsequent date as he may be permitted to avail himself of it.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.**NOTIFICATION.***Rawalpindi, the 16th February 1878.*

No. 14.—Under instructions from the Director of State Railways, Western System, Mr. H. T. Geoghegan, Superintending Engineer, 3rd Grade (temporary rank), received charge of the office of Superintending Engineer, Jhelum Section, Punjab Northern State Railway, on the afternoon of the 9th February 1878.

J. BONUS, Lieut.-Col., R.E.,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.**NOTIFICATION.***Agra, the 15th February 1878.*

No. 5.—With reference to the Director of State Railways, Central System, Notification No. 4, dated the 19th January 1878, Kefaetoolla, Permanent Way Inspector, 4th Grade, left the Delhi Division of the Rajputana State Railway to join the Holkar and Neemuch State Railways on the morning of the 5th instant.

WM. J. GALWEY,
Acting Manager.

SINDIA STATE RAILWAY.**NOTIFICATION.***Agra, the 16th February 1878.*

No. 3.—Sergeant P. Collins, Supervisor, 2nd Grade, attached to the 1st Division of this line, availed himself of the privilege leave granted to him in this Office Notification No. 2 of the 9th instant, on the afternoon of the 11th idem.

HORACE BELL,
Engineer-in-Chief.

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

DATE.	SILVER TENDERED, RECALCULATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.			Rs.	Rs.	Rs.
Feb. 11	12,221	1,77,980	25,419	1,93,521	70,62,291	85,56,721
" 12	9,843	1,09,495	35,403	1,97,798	70,44,082	83,87,750
" 13	17,305	1,81,841	10,714	2,01,842	70,08,062	82,80,213
" 14	23,306	1,83,863	9,775	1,94,733	70,02,455	81,11,813
" 15	14,333	1,26,323	7,333	68,925	70,65,255	79,38,052
" 16		67,972	1,60,568	66,167	68,66,738	79,38,052

CALCUTTA MINT.
The 16th Feb. 1878.

J. F. TENNANT,
Offg. Mint Master.

Report of a Deserter from the Royal Regiment of Artillery, C Battery, 3rd (late 8th) Brigade, dated at Camp Choong, this 15th day of February 1878.

Number, Rank, and Name,— No. 6119, Bombardier James Butler.	Date of Enlistment,—23rd November 1870.
Age,—26 years 3 months.	At what Place Enlisted,— Portsmouth.
Size,—5 feet 4½ inches.	Parish and County in which Born,—St. Marys, Wal-
Color of— Complexion, fresh; hair, brown; eyes, grey.	lingford, Berks.
Date of Desertion,—11th February 1878.	Marks,—Blue scar on nose.
Place of Desertion,—Camp Choochuck, en route from Mooltan to Jullundur.	Trade,—Laborer.
	Coat or Jacket,—
	Waistcoat,—
	Breeches, or
	Trousers,—
	REMARKS,—None.

T. C. MARTELLI, Capt., R.A.,
Comdg. C-3 (late C-8) R.A.

NOTICE.**OUDH FOREST DEPARTMENT.****BYRAMGHAT DEPÔT.***On the Oudh and Rohilkhand Railway.*

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—
21 feet length @ Rs. 2 10 0 per cubic foot.
22 " @ " 2 12 0 "
23 " @ " 2 14 0 "
24 " @ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—
from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @ " 2 4 0 "
under 7 " @ " 2 0 0 "

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
127	... B 58-10962	100	Ishan Chundra Basu, Gya.
128	... B 40-92823	5	Jouli Sammannah Chetty, Bookseller, Bellary.
	... B 53-22000	10	
130	... B 46-09615	5	D. Ramachendra Puntulu, Abkari Superintendent, Kullacoorchi.
	... -09616	5	
	... -09617	5	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
260	... B 39-59758	5	T. Seenevassa Moodr., Vepery, Madras.
261	... B 52-42238	10	T. Kristna Row, Inspecting School Master, Naggery Range.
262	... B 53-09498	10	
	... -47179	10	Kemba Conar.
	... B 54-46509	20	
263	... B 42-92502	20	Ramachendra Row, Amildar of Theerthully, Shemoogah District, Nuggur Division.
264	... B 54-11534	20	K. Vignaragavaloo Naidu, Deputy Tahsildar of Bellary Town.
265	... B 22-44386	20	G. Narrain Chetty, Superintendent, Collectorate Press, Bellary.
266	... B 40-75325	5	C. Sevasunkara Moodr., Kamalapore.
	... B 53-63057	10	
267	... B 53-54128	10	Bussappah, at Pethoonack Pettah, Reddy Ramiah Street, No. 7, Madras.
	... -61915	10	
268	... B 40-15872	5	Mrs. Amelia Johnson, No. 14, Seabeach Street, St. Thome, Madras.
269	... B 46-00705	5	T. Veerasawmy Moodr., Royachoti.
270	... B 40-91090	5	S. Venkatacharloo, Head Clerk, No. 3 Revenue Survey, Palmanair.
	... -91188	5	
	... -91189	5	

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 11th February 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Allahabad Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
49	... D 14-03197	20	Rev. J. R. Hill, Banda.
50	... D 18-15709	100	
	... D 11-50935	10	Jamsetjee, Mooradabad.
	... -72326	10	
	... D 12-00934	5	
51	... D 4-80794	50	Moulvi Abul Hussun, Mooradabad.
	... D 12-01268	5	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
107	... D 11-63981	10	Gulzar, Phillour, Punjab.
108	... -71913	10	Rughber Dial, Etawah.
109	... D 14-09310	20	Shaikh Peer Bux, Bankipur.
110	... D 18-14954	100	Kreepali Ram, Phillour, Punjab.
111	... D 8-29874	500	
	... D 18-16847	100	Moonna Lal Dal Chund, Allahabad.
35	... D 10-93079 } wrongly joined	5	Mockoda Pershad, Bareilly Station.
	... -93078		
36	... D 11-63895 } ditto	10	Mr. Wintle, Fatehgarh.
	... -63896		
37	... D 10-27396 } ditto	5	Mr. C. Parthasarady Chetty, Madras.
	... -27395		

ALLAHABAD.—Paper Currency Office;
The 14th February 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Coconada Circle.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
I 11-21631	20	P. W. Moore, Esq., M.C.S., Masulipatam.
... -21632	20	

NOTE PARTIALLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
I 8-13417	5	S. Khrianasawmy Pillay, Madras.

NOTE MUTILATED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
I 4-10933	50	Nabi Saib, Sataloor Nursarowpet Taluk, Kistna District, Masulipatam.

COCONADA.—Paper Currency Dept.;
The 12th February 1878.

H. RICHARDSON,
Depy. Collr., in charge of Paper Currency.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
436	... L 92-78697	50	Mr. Geo. de Rhé Phillipe.
	... -86543	50	
439	... O 33-10534	100	Baboo Deja Doss Dutt.
	... O 20-72471	20	
440	... L 94-96893	100	Baboo Jodoo Nath.
	... -95767	100	
441	... O 33-18034	100	Deno Haldar.
442	... O 28-72638	1,000	Hajee Ismael Gool Mohammed.
	... -72639	1,000	
443	... L 92-35605	50	
	... -91169	50	
	... -71992	50	
	... -56073	50	
	... -78446	50	Mr. C. Hendrikson.
	... -87208	50	
	... -84027	50	
	... -89002	50	
	... -62420	50	
	... O 21-25516	20	
444	... O 33-08405	100	Rev. J. R. Hill.
445	... O 27-44170	500	Baboo Kali Prosanna Chatterjee.
446	... O 28-56469	1,000	Doorgahee Ram Kalwar.
	... O 27-48896	500	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
465	... L 94-93951	100	
	... O 33-00860	100	
	... -01140	100	
	... -21290	100	Baboo Kader Nath Sett.
	... L 94-48483	100	
	... -99443	100	
	... L 68-75640	100	
	... L 83-32319	100	
465	... L 92-92389	50	Baboo Kader Nath Sett.
	... -34668	50	
	... -75482	50	
	... -84700	50	
466	... L 74-98092	10	Messrs. Mary Ann Back.
	... O 5-93954	10	
	... O 2-97632	20	
	... L 90-01373	20	
290	... O 1-88031	10	Cooposooloo Naidar.
	... -88032		
292	... A 7-70404	10	Mr. J. W. Pritchard.
	... -70403		
	... A 78-58490	10	
	... -58485		
293	... A 96-62214	10	Babu Luchmee Chunder Mullick.
	... A 95-75156		
294	... L 72-21330	10	Baboo Sreemonto Chunder Coondoo.
	... -21335		
	... D 10-73674	5	
	... L 26-65910		
295	... L 27-07634	5	Babu Jogendro Nath Bannerjee.
	... L 25-73534		
297	... L 9-11594	5	Babu Roma Nath Manna.
	... L 11-22185		
467	... O 4-54064	20	
	... O 20-38575	20	
	... -91858	20	Messrs. Turner, Morrison & Co.
	... O 21-11066	20	
	... -10444	20	
468	... O 5-96471	10	Sreemutty Sonamonee Sing.
	... -96474	10	
469	... L 48-66706	20	The Proprietor, Civil and Military Gazette, Lahore.
470	... L 84-57662	100	Messrs. Rockhill & Co.
	... L 94-63307	100	
471	... L 92-74866	50	P. Madho Ram.
472	... L 67-74843	50	Mr. Fredk. O. Runburn.
	... O 2-22818	20	
473	... O 28-67530	1,000	Bhogoban Dass Ramkissen.
474	... L 89-15389	20	Baboo Krishna Churn Shaw.
475	... L 28-39612	5	Baboo Rajendra Nath Dutta.
476	... O 27-54832	500	Hazaree Ram.
	... O 33-20660	100	

CALCUTTA.—Paper Currency Dept.;
The 22nd February 1878.

E. W. KELLNER,
Offy. Assistant Commissioner of Paper Currency.

Nagpur Circle.
MISMATCHED NOTE.

Name of Claimant.

{ Pestonjee Hormusjee Chenoz, Pass-note writer in the Town Cu-
tom-house, Bombay.

C. G. VANSITTART,
Asstt. to Depy. Acctt. Genl., C. P., in charge of Paper Currency.

NOTIFICATIONS.

The 22nd February 1878.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Mecca*, will be closed at the General Post Office on Sunday, the 24th February 1878, at 6 p. m. Mails for Port Blair and Camorta can be forwarded.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 1st March 1878.

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Box, Mrs.
Campbell, Lieutenant.
Campbell, J. C.
Campo, Mrs.
Castle & Co.
Cavanah, Pler. John.
Clatterbuck, Capt. T. St. T.
Concannon, T. E. W.
Connars, J.
Cunningham, Messrs.
Cye, James.
Deheemans, Miss.
DePenning, Mrs. P.
Dickkuse, Mrs.
Duacell, J.
Doyle, John.
Doyle, G. D.
Edgar, C. W.
Edwards, J.
Fendall, Miss.
Ghose, Sadunath.
Gibson, Esq.
Gillan, Revd. G. G.
Gilran, C. H.
Godby, C. J.
Gomes, Mrs. C.
Gomes, Miss Victoria.
Gow, A.
Gruchy, John.
Hales, John, Messrs. & Co.
Hilton, John.
Jackson, T. A.
Jackson, M. P.
Jackson, Miss A.
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Jones, Miss A.
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Kelly, R. P. J.
Knapp, C.
Laval, N.
Moody, Dizzie.
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Obrian, A.
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Phillips, Mrs. S. R. H.
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Rondeaw, J.
Rosenburgy, W.
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Samuel, S.
Samuel, H. A.
Savi, Mrs.
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Singh, H. L.
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Taylor, Mrs. W.
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Wallace, Mrs. Sophy.
Watts, Williams.
Watson, J. T.
Wheatley, J. E. G.
Wilson, Mrs.
Wilson, C. M.
Wilsons, Mrs. E. M.
Woodford, Miss Agness.

Anderson, John.
Bauce, J. M.
Bennertz, B. H.
Bennett, T. O.
Boe, Ashjohn.
Bruce, Esq.
Buttel, Edward.
Budree Das.
Bull, Alex.
Busuttill, C.
Carter, R.
Cashie, B. B.
Chascoe, Charles.
Collins, Francis B.
Collings, C. E.

E. C. GEORGE,
Post Master of Calc

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Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HERBERT LAWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

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contained in records extant in the Collector's Office. By J. C. PRICH, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 5 annas.

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S. COTTON, Junior Secretary to the Government of Bengal.

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Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 10 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 8 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-10.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

- Vol. I. 24-Pergunnahs and Sundarbans.
- Vol. II. Nadiya and Jessore.
- Vol. III. Midnapur, Hughli and Howrah.
- Vol. IV. Bardwan, Bankura and Birbhum.
- Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 14 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 14 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 8 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Re. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 8 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, Re. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

Rules for the Sale of Waste Lands. Price, 4 annas, or including postage, 5 annas.

Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 8; postage, 6 annas.

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Re. 1; postage, 8 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 8 annas.

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. Price, Rs. 5; postage, 12 annas.

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 6 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 7 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st October 1877. Price, Rs. 3; postage, 8 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th February 1878.

No. 29.—Mr. R. Boteler, an Assistant Superintendent of the 1st Grade, was allowed subsidiary leave for ten days under Section 24 b) of the Civil Leave Code, with effect from the forenoon of the 17th January 1878, to enable him to rejoin appointment on return from furlough.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 28th February 1878.

No. 107.—Mr. R. H. New, Cable Clerk, 1st Grade, has been granted by the Deputy Director, Persian Gulf Telegraph, privilege leave for one month under Section 12 of Supplement F of the Civil Leave Code, with effect from 4th February 1878.

No. 108.—Mr. H. C. Mance, Superintendent, has been granted by the Deputy Director, Persian Gulf Telegraph, subsidiary leave from 7th to 11th February 1878, inclusive, under Section 24(b) of the Civil Leave Code, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 21st February 1878.

No. 4.—Mr. W. H. Cole, M.A., Assistant Superintendent, 1st Grade, is granted one month's

privilege leave from the 18th of March next, or such date as he may avail himself of it, under Section 30 of the Civil Leave Code.

The 27th February 1878.

No. 5.—Mr. J. O. Hughes, Assistant Surveyor, 3rd Grade, is granted privilege leave for one month and eighteen days, under Section 12, Supplement F, of the Civil Leave Code, with effect from 1st May next, or the date on which he is allowed to avail himself of the same.

J. T. WALKER, Colonel, R.E.,
Surveyor General, and Supdt.,
G. T. Survey of India.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 28th February 1878.

No. 5.—Mr. H. J. Bolst, Surveyor, 1st Grade, is granted two months' privilege leave under Section 12, Supplement F, of the Civil Leave Code, from the forenoon of the 15th February 1878.

J. T. WALKER, Colonel, R.E.,
Surveyor-General of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA.

NOTIFICATION.

Camp Mandlesar, the 23rd February 1878.

No. 218.—Major A. L. Playfair, Cantonment Magistrate, Neemuch, is granted twenty-one days' privilege leave from such date in March next as he may avail himself thereof.

By Order,
F. H. MAITLAND, Captain,
2nd Asst. Agent, Govt. Genl.,
for Central India.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 15th February 1878.

No. 19.—With reference to Government of India, Public Works Department, Notification No. 45 of 29th January 1878, Corporal J. Munro, R. E., is posted to the Rawal Pindi Command, Military Works.

No. 20.—Mr. J. E. Hilton, Executive Engineer, 4th Grade, is granted two years' furlough to Europe from 28th April 1878, or such subsequent date as he may be able to avail himself of it, with usual subsidiary leave.

No. 21.—With reference to Government of India, Public Works Department, Notification No. 10, dated 11th January 1878, Mr. F. M. Woodroffe, Accountant, 3rd Grade, on probation, joined the Office of Examiner of Accounts, Military Works, on the forenoon of 2nd February 1878.

L. RUSSELL, Colonel, R.E.,
Offg. Insp. Genl. of Mily. Works.

Lahore Command.

Lahore, the 25th February 1878.

No. 22.—Lieutenant A. O. Green, R.E., Assistant Engineer, 1st Grade, Lahore Division, is granted one month's privilege leave from the 20th February 1878.

D. WARD, Major, R.E.,
Offg. Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 22nd February 1878.

No. 12.—Sub-Conductor J. H. Quilter, Sub-Engineer, 3rd Grade, Chakrata Division, Military Works, returned on the 1st instant from the 12 days' privilege leave granted to him in this Office Notification No. 75 of 15th November last.

Æ. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 27th February 1878.

No. 7.—Mr. J. Southon, Sub-Engineer, reported his arrival on the afternoon of the 19th instant, and has been posted to the Lucknow Division, Military Works, which he joined on the same date.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Mily. Works.

CONSULTING ENGINEER TO THE GOV- ERNMENT OF INDIA FOR GUARAN- TEED RAILWAYS.

NOTIFICATION.

Lucknow, the 27th February 1878.

With reference to Public Works Department Notification No. 81, dated 20th February 1878,

Captain G. F. O. Boughey, R.E., temporary Deputy Consulting Engineer to Government for Guaranteed Railways, reported his departure from Lucknow on the afternoon of 26th February 1878.

W. A. J. WALLACE, Capt., R.E.,
Offg. Consq. Engr. to the Govt. of India
for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 21st February 1878.

No. 9.—With the approval of the Government of India in the Public Works Department, consignments of potatoes will, in future, be carried on State Railways in the Central System at the following rates:—

At Owner's risk, at the 1st Class rate.

At Railway risk, at the 3rd " "

The needful alteration should be made in the General Classification of Goods for Indian State Railways.

W. C. FURNIVALL,
Offg. Director.

Western System.

Rawal Pindi, the 20th February 1878.

No. 16.—Mr. G. E. Thomas, Assistant Locomotive Superintendent, Class III, Punjab Northern State Railway, has been granted by Her Majesty's Secretary of State an extension by seven months of the 12 months' furlough sanctioned in late Director's Notification No. 18, dated 1st February 1877.

The 21st February 1878.

No. 17.—Mr. J. Ramsay, Executive Engineer, 2nd Grade (temporary rank), Indus Valley State Railway, is granted eighteen months' furlough under Section 12, Provisos 1 and 2 of the Civil Leave Code.

Mr. Ramsay is also granted thirty days' subsidiary leave preparatory to the above furlough, under Section 24, and note at head of Chapter VI of Civil Leave Code.

The former is granted from 1st April 1878, and the latter from 2nd March 1878, or such subsequent date as Mr. Ramsay may be able to avail himself of the same.

ALEX. GRANT,

Director of State Railways,

Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Neemuch, the 21st February 1878.

No. 11.—Mr. J. Durand, Sub-Engineer, 1st Grade, returned on the afternoon of 3rd February 1878 from one month's privilege leave granted him in Notification No. 1, dated 10th January 1878.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 18th February 1878.

No. 32.—With reference to Director of State Railways, Western System, Notification No. 4, dated 18th January 1878, Messrs. P. H. Cresswell and S. D. Brath, Assistant Engineers, 2nd Grade, reported their arrival on the forenoon of 26th November and 3rd December 1877, respectively, and were posted to the Sutlej Bridge Division.

The 23rd February 1878.

No. 34.—With reference to Government of India, Public Works Department, Notification No. 26 of 17th January 1878, Mr. F. S. Homfray, Store-keeper, 2nd Grade, was relieved of his duties on this line on the 22nd January 1878.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATION.

Rawalpindi, the 22nd February 1878.

No. 15.—Mr. C. P. O'Rafferty, Assistant Engineer, 1st Grade, Ravi Division, was allowed privilege leave from the forenoon of the 20th September to the afternoon of the 12th November 1877. This cancels Notification No. 118 for the week ending 8th December 1877.

J. BONUS, Lieut.-Col., R.E.,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 25th February 1878.

No. 6.—Baboo Subudhi Lall, Probationary Accountant, 4th Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, was granted fifteen days' privilege leave from 5th to 19th instant, both days inclusive.

WM. J. GALWEY,
Acting Manager.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 14th February 1878.

No. 598.—With reference to late Director's Notification No. 145, dated 12th September 1876, and in continuation of that of this Office No. 1410, dated 9th December 1876, Captain W. Sedgwick, R.E., Executive Engineer, reported his return on the forenoon of 25th November 1876 from the three months' privilege leave granted to him by the Engineer-in-Chief, Northern Bengal State Railway, in his Notification No. 202, dated 10th August 1876.

No. 599.—With reference to Public Works Department Notification No. 489, dated 6th November 1877, Mr. Dhurmalingum Pillay, Probationary Accountant, 4th Grade, joined the Office of Examiner of Accounts of this Railway at Ajmere on the forenoon of the 8th February 1878.

JAMES COLLET,
Engineer-in-Chief.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 28th February 1878 ... Rs. 1,52,67,568-2-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA, }
1st March 1878. }

Weekly Statement of Silver tendered, of Certifi- cates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDER- ED, RE- MATED VALUE.	CERTIFICATES ISSUED FOR RUPEES		BALANCE OF BULLION		
		On General Treasury.	On the Currency Depart- ment.	Under Assay.	Assayed.	Held on account of the Car- rancy De- partment.
1878.	Rs.			Rs.	Rs.	Rs.
Feb. 18	3,964	1,40,005	15,307	70,131	68,65,141	79,20,689
" 19	11,911	1,86,758	...	59,170	69,29,162	77,51,850
" 20	2,71,758	1,56,410	18,911	3,33,328	69,18,932	75,94,747
" 21	...	1,56,159	...	2,97,280	69,19,779	74,46,065
" 22	26,274	1,21,319	37,537	3,23,535	69,14,678	73,36,296
" 23	...	1,86,198	...	2,33,481	67,14,581	73,36,296

CALCUTTA MINT, }
The 25th Feb. 1878. }

J. F. TRENNANT,
Offg. Mint Master.

Report of a Deserter from the 68th Regiment of Light Infantry, dated at Nusseerabad, this 23rd day of February 1878.

Name,—Thomas Burgess.	Place of Enlistment,—Sunderland.
Age,—23 years 3 months.	Parish where Born,—Bath.
Size,—5 feet 4½ inches.	County,—Somersetshire.
Color of—	Former Trade or Occupation,—Labourer.
Complexion, fresh; hair, brown; eyes, grey.	Dress at the time of Desertion,—
Peculiar Marks by which his Identity may be ascertained,—Tattooed on left arm.	Coat or Jacket,— ... } Waistcoat,— ... } Breeches or Trowsers,— ... } Not known.
Date of Desertion,—14th February 1878.	REMARKS,—Stating any particular circumstances attending his Desertion,—
From whence Deserted,—Nusseerabad.	Nil.
Date of Enlistment,—7th December 1874.	

H. TRENT, Lieut.-Col.,
Comdg. 68th Light Infy.

Report of a Deserter from the 68th Regiment of Light Infantry, dated at Nusseerabad, this 23rd day of February 1878.

Name,—Thomas Reilly.	Place of Enlistment,—Kilkenny.
Age,—24 years 5 months.	Parish where Born,—Johnstown.
Size,—5 feet 5½ inches.	County,—Kilkenny.
Color of—	Former Trade or Occupation,—Labourer.
Complexion, fresh; hair, light brown; eyes, grey.	Dress at the time of Desertion,—
Peculiar marks by which his Identity may be ascertained,—Nil.	Coat or Jacket,— ... } Waistcoat,— ... } Breeches or Trowsers,— ... } Not known.
Date of Desertion,—14th February 1878.	REMARKS,—Stating any particular circumstances attending his Desertion,—
From whence Deserted,—Nusseerabad.	Nil.
Date of Enlistment,—14th September 1870.	

H. TRENT, Lieut.-Col.,
Comdg. 68th Light Infy.

Statement of the Affairs of the Bank of Bengal for the week ending 26th February 1878.

[illegible]

BANK OF BENGAL.)
Calcutta, 28th Feb. 1878.) W. WESTLAND.
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
52	... D 5-97131	Rs. 20	... The Post Master General, N. W. P., Allahabad.
53	... D 4-62032	50	... The District Superintendent of Police, Muttra.

NOTES PARTIALLY LOST OR DESTROYED.

112	... D 11—71216	Rs. 10	... Gobind Ram and Ram Chund, Lahore.
113	... D 5—93499	Rs. 20	... Lieutenant R. C. Hart, Umballa.

ALLAHABAD,—Paper Currency Office ;
The 21st February 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Calicut Circle.

NOTES WHOLLY LOST OR DESTROYED.			
No. of Notes.	Value.		Name of Claimant.
	Rs.		
J 7-69336	...	5	Messrs. P. Orr & Sons, Madras, for Mr. J. W. Savage, Veera-jendrapett.
„ -76221	...	5	

NOTES PARTIALLY LOST OR DESTROYED.

	Rs.	
J 7—76557	... 5	... Veeraswamy Naicken, son of Saba Naicken, Coimbatore.
J 10—14669	... 100	... } Thuralmaliga Pillay, residing at Door No. 42, Soontharaswara-
" —15519	... 100	... } swamy Covil Street, Vellore.

CALICUT,—Paper Currency Office; }
The 21st February 1878. }

J. C. WINSOM,
Depy. Collector, in charge of Paper Currency.

Lahore Circle.

Register No.		No. of Notes.	Value.		Notes Wholly Lost or Destroyed.	Name of Claimant.
			Rs.			
18	...	E 15-17438	...	50	...	Debi, Chaprasee of State Bhawalpore.
19	...	E 15-19280	...	50	...	Thaker Das, Station Master, P. N. S. Ry., Wazecrabad.
20	...	E 10-91784	...	10	...	C. Charde, Esq., Deputy Post Master, Meean Meer.

NOTES PARTIALLY LOST OR DESTROYED.

13	... E 12-05058	...	20	...	Mrs. Mary Ann Book, Buxar.
21	... E 13-19780	...	100	...	Kirpa Ram Khuttree, Shop-keeper, Phillour.
22	... E 13-12916	...	100	...	Surgeon-Major G. A. Watson, 19th B. Lancers, Meeran Meer.
	... -17574	...	100	...	
	E 2-32763	...	500	...	

LAHORE,—Paper Currency Office; }
The 22nd February 1878. }

W. T. PIERCY,
Asstt. to Acott. Genl., in charge of Currency Office.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
450	... O 8-85465	... 10	... The Post Master, Calcutta.
451	... L 81-92827	... 50	... Shaik Jonab Ali.
452	... O 27-50724	... 500	... Durgahee Ram Kalwar.
458	... L 94-59142	... 100	... Babu Kashinath Das.

NOTES PARTIALLY LOST OR DESTROYED.			
		Rs.	
299	... L 82-07902 } ... D 7-96979 }	... 100	... Lall Mohamed.
300	... L 23-05390 } ... L 10-10843 }	... 5	... Babu Kalipodo Mukerjee.
301	... L 45-47235 } ... O 5-08338 }	... 20	... Joy Kurran.
302	... L 41-47965 } ... -47967 }	... 10	... Mr. Elias Ezekiel Gubboy.
477	... L 69-17420 } ... A 90-25915 }	... 100	... Kriparam Khettree.
478	... L 27-70962	... 5	... Babu Seetul Chunder Auddy.
479	... L 29-45944	... 5	... Joy Kurran.
480	... O 3-66697	... 20	...
	... O 20-08837	... 20	...
	... O 12-01519	... 10	... Babu Tarini Charan Roy.
	... -01524	... 10	...
	... -01526	... 10	...
	... -01527	... 10	...
481	... O 4-60300	... 20	... Sheoproshad Suraff.
	... -84515	... 20	...
482	... L 88-25358	... 10	... Drum Major T. Jones.
483	... L 29-39586	... 5	... Seetaram Tewari.
484	... L 28-49290	... 5	... Babu Kissory Mohan Sircar.
485	... L 26-56645	... 5	... Shew Shabuck Bajpie.
486	... L 19-74082	... 50	... Babu Kristobundoo Soor.

CALCUTTA.—Paper Currency Dept.;
The 1st March 1878.

E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
131	... B 49-89152	... 10	... Mr. C. W. W. Wray, Manager, <i>Athenaeum and Daily News</i> Office, Madras.
132	... B 50-79723	... 100	...
	... B 58-61096	... 100	...
	... -47890	... 100	...
	... -47891	... 100	...
	... -47892	... 100	... R. Nursimiah of Tripetty.
	... -47893	... 100	...
	... -47895	... 100	...
	... -76287	... 100	...
133	... B 53-40428	... 100	... P. W. Moore, Esq., M.C.S., Masulipatam.
134	... B 50-86308	... 100	... Shaik Jansameau, Salem.

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		Rs.	
271	... B 42-46648	... 20	... V. Patchameah Saib, No. 26, Mundy Sydenham's Road, Parac-mootoo.
272	... B 58-71810	... 100	... Narainaswamy, Merchant, Chittledroog.
274	... B 46-09380	... 5	... Mr. D. Good, <i>Civil and Military Gazette</i> Office, Lahore.
275	... B 40-12568	... 5	...
	... -55946	... 5	... Lukkisetty Pooliah, Bellary.
	... -77455	... 5	...
276	... B 53-60246	... 100	... Konery Ramachetty, Saukar, Hole, Naisapur, Hassan District.
278	... B 54-30121	... 20	... Harapanahully Soobannuah, Revenue Accountant, Kadoor Dis-trict, Chickmungalur.
	... -40420	... 20	...
279	... B 53-44903	... 10	... Mr. S. De Young, Signaller, Madras Railway Company, Cudda-pah.
71	... J 6-85347 } wrongly } ... B 49-89117 } joined }	... 10	... V. Patchameah Saib, No. 26, Mundy Sydenham's Road, Parac-mootoo.

FORT ST. GEORGE.—Acctt. Genl.'s Office;
The 18th February 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Bombay Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W13	M 30-94124	10	Mrs. Mary McAfee, 7, Ordnance Lines, Poona.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
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H21	M 25-08245	100	Madhowjee Jernaj, Cutch, Anjar.
H22	M 22-74958	20	Samson Sukaji, Alibag.
H23	M 28-13034	10	Damodhardass Wallubdass, Bombay.
H23	M 25-66280	100	Shaik Sultan, Shaik Fyzanahomed, Nasik.
M16	M 30-38242	100	Mr. J. Pearse, No. 22, Apollo Street, Bombay.
M17	M 30-38243	10	Mr. F. L. Brown, Elphinstone Circle, Bombay.
M17	M 30-38272	10	Captain E. C. Hart, R. E., Malabar Hill, Bombay.
M18	M 6-07989	10	
M18	M 6-07979	5	
M19	M 22-97030	20	
M19	M 22-97031	20	

BOMBAY.—Paper Currency Dept.;
The 26th February 1878.

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 29th December 1877.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Kurseong and Darjeeling by Tonga, and the service will probably be extended to the section of road between Silliguri and Kurseong by 1st April 1878.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

The 28th January 1878.

The Passenger and Mail Cart Service between Caragola and Siligoree, hitherto kept up by the Postal Department, will, in consequence of the opening of the Northern Bengal State Railway, be discontinued from the 1st February 1878.

J. MACFARLAN,

Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 48 miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 1st March 1878.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 2nd March 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Powda*, will be closed at the General Post Office on Sunday, the 3rd March 1878, at 6 P. M.

Mails for Akyab and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 3rd March 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 4th March 1878, at 6 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Rajpoolana*, will be closed at the General Post Office on Wednesday, the 6th March 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per P. and O. Steamer *Surat*, will be closed at the General Post Office on Wednesday, the 6th March 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 8th March 1878, by which mails for Mauritius, St. Denis, Reunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 7th March 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover up to 7 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Monday, the 11th March 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 1st March 1878.

Ambrose, Surgeon-Major.	Middleton, C. J.
Attorney for the Trustee.	Mohamed, Aga Syed.
Lucknow Martin Charities.	Mullick, Messrs.
Atkinson, Jos.	MacKenzie, Mrs. C.
Abatt, Mrs.	Moppitt, Mrs.
Allers, G.	Maylark, Mrs. L. A.
Behary Lal Ghose, Messrs.	Mohomed Seedeck & Co.
Blades, W. T.	Middleton, Surgeon-Major.
Braham & Co., Messrs.	Minas, P. A. G.
Box, Mrs.	Mathew, H.
Ballantine, Peter.	Miller, J. B.
Bond, Esq.	Merritt, W. H.
Campbell, Lieutenant.	Mathew, J.
Campbell, J. C.	Moongraj, Sookanund.
Clatterback, Capt. T. St. T.	Nurdy, P. K.
Concannon, T. E. W.	O'Brian, A.
Cunning, Messrs.	Petit, Monsieur Chas.
Chioldetti, O.	Philipps, Mrs. S. R. H.
Christian, Capt. W.	Pogosh, W. G.
Deleemans, Miss.	Pracy, William.
Dickkisse, Mrs.	Phillips, Miss.
Donnell, J.	Rosenburg, W.
Doyle, John.	Roy, H.
Davison, T. M.	Reckie, Mrs. Alexander.
Davids & Co.	Reeves, George Morris.
DeSouza, J. M.	Rosine, Miss.
D'Cruze, Mrs. Elizabeth.	Romont, S. J.
Edgar, C. W.	Samuel, S.
Elliot, H. R.	Seander, Mrs.
Ebdon, Henry.	Singh, H. L.
Fleming, G.	Sinhor, T.
Ghose, Sadunath.	Shiels, Mr.
Gib, Esq.	Smith, Major Ewan.
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Gomes, Miss Victoria.	Stedman, Mrs. C.
Gruchy, John.	Syechnyi lecomite Bela.
Galistan, Gregory.	Solmuthoe, Mrs. E. D.
Gosto Behary Dey.	Scott, William.
Hales, John, Messrs. & Co.	Sullivan, W.
Hashain, M.	Stuart, H.
Jackson, T. A.	Scott, Edward.
Jackson, M. P.	Sandiland, G. H.
Jackson, Miss A.	Supdt. of the Alipore Farm.
Jackson, Mrs.	Smith, J. C.
Jaranimo, D.	Turner, Mr.
Jones, Mrs. H.	Taylor, Mrs. W.
Jones, William.	Tulloch, J.
Junas, George.	Thompson, Mrs. C. L.
James, Mrs. A.	Vaillant, Pearson.
Kelly, R. P. J.	Wallace, Mrs. Sophy.
King, Mrs. V. A.	Walters, Mrs. P.
Low, C.	Watts, Williams.
Liddall, J.	Wheatley, J. E. G.
Lewis, William.	Wilson, Mrs. E. M.
Lucas, J. J.	Woodford, Miss Agness.
Marrison, C.	Warren, P. D.
Martin, E. C.	Wilson, Charles.
Mason, Billy.	White, J. H.
McSalman, A. D.	Warlon, Major J. Picton.
Meringbone, Mrs.	Worthington, O. C.

Letters marked "Care of Post Office, to be kept till called for."

Anderson, John.	Dickens, D.
Bauce, J. M.	Doherty, Mrs. H. A.
Bennett, T. O.	Doherty, J.
Boe, Ashjohn.	Donovan, D.
Bruce, Esq.	Douglas, S. J.
Butteel, Edward.	E. F. W.
Budree Das.	Ewbaurs, A.
Bull, Alex.	Faulkes, E.
Busuttill, C.	Fazulbhoj, Visram.
Barnes, F. A.	Fellowes, Mrs.
Burns, Mrs. A.	Finch, Fredt.
Carter, R.	Ford, D.
Cashie, B. B.	Fraser, Thos.
Collins, Francis B.	Gagliardi, Sigr. M.
Collings, C. E.	Gleeson, J. G.
Croghan, W. J.	Gobind Ram Reckseedass.
Cox, Chas. S.	Guthrie, A.
Campbell, Allen.	Guldwehen, Geo.
D'Silva, G. P.	Hackett, Mr.
D'Sulin, Madame.	Hardell, J. R.
Dahlke, H. F.	Huguenot, M.
Denholm, J. C.	Humfrey, Capt. B. J. P.

Hall, Miss A.	Oriovits, Tasef.
Hall, J. R. C.	Ozilia, P.
Jackson, Capt. G. A.	Patterson, Hugh.
Johnston, Mrs.	Pearce, Capt.
Jones, Mrs. A.	Phillips, Geo.
Jordan, Mrs.	Picknell, M.
Jeffreys, Richard.	Pinkney, A.
Keller, Sigr. Ignazio.	Powell, H. J.
Lane, C.	Reid, Mrs. A. M.
Larcom, Arthur.	Rhodes, Rbt.
Law, George.	Roman, Jacob.
Lawson, Richard.	Rose, Miss Grace.
Leopold, T.	Rowell, R. H.
Littlewood, J. H.	Rustomjee Merwanjee.
Lock, Pat.	Sarkar, Tara Dass.
Lucas, Mrs.	Stewart, Frank.
Lynn, J. Simmons.	Sweeting, A. C.
Lieberman, Schoel.	Shaldraf, Miss R.
Lloyd, John.	Simpson, R. H.
M. J. B.	Taylor, Revd. J. H.
Manverse, Capt. W. B.	Thomson, A.
Marden, Fred.	Towell, A.
Matson, E.	Trovers, R. A.
Meyer, Herman.	Tremlet, H. S.
Mirza Abdool Hosein.	Valantine, C.
Muggeridge, E. H.	Webb, Captain H. E.
Muller, W. C.	Wilson, F. W.
Nicholson, Thos.	Whelan, John.
Norman, H.	Ward, J. W.
Oesterreich, T.	Williams, Mr.

Newspapers.

Armstrong, J. P.	Ford, Daniel.
Byers, M. B.	Hacket, J.
Castello, P.	Hunter, George.
Corbett, C. J. H.	Jeffrey, William.
Ehms, J. J.	Knox, T. G.
Finch, F.	Tinsby, John.

Registered Letters.

Bull, Alex.	James, T. W.
Bullen, F.	LeGeyt, E. B.
Corbett, C. H.	McSweeney, W.
Hize, Charles W.	Rosenburg, W.

E. C. GEORGE,

Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—	
21 feet length @ Rs. 2 10 0	per cubic foot.
22 " @ " 2 12 0	"
23 " @ " 2 14 0	"
24 " @ " 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—	
from 12 to 20 feet @ Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @ " 2 4 0	"
under 7 " @ " 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

Sealed Tenders are invited by the Superintendent of Marine at the Calcutta Dockyard up to 12 o'clock noon on Thursday, the 14th March 1878, for the supply, by contract, of the articles specified in the several classes entered in the Schedule, for one year from 1st April 1878 to 31st March 1879, or until the date of sanction by Government of new contracts for the year 1879-80.

2. Forms of Tender, with copies of the Schedule, will be supplied by the undersigned and none others will be received. Tenderers must also distinctly understand that any alteration or erasure in the figures, &c., once entered in the three last columns of the Schedule, viz., "Tendered Rates," "Per" and "Amount of the Tendered Rates," also omission of totals, will render their Tender informal and lead to its rejection.

3. Tenders to be superscribed "Tenders for the supply of Miscellaneous Articles."

4. Tenders will not be received after the hour named.

5. Parties may tender for one or as many complete classes as they please, but not for a portion of class.

6. Parties must show in the Schedule the rate, &c., at which they tender to supply each and every article comprised in one or as many complete classes as they intend to tender.

7. Each Tender, before being opened, must be accompanied with the requisite deposit in cash.

8. Each Tenderer must be prepared to supply all articles equal to the samples produced at the Office of the Superintendent of Marine, which are sealed and kept at his Office for their inspection, and to abide by the conditions specified in the Form of Tender.

9. No reason will be assigned by the Superintendent of Marine for rejection of any Tender, and he does not bind himself to accept the lowest tender.

10. Persons desirous of undertaking the contract can obtain, on application at the Office of the undersigned, printed Forms of Tender and Schedule of the Articles to be supplied, and any other information that may be required connected with the contract, and the conditions the Tenderers must abide by, to prevent their tenders being treated as informal.

G. T. ROBINSON, Comdr., I. N.,
Superintendent of Marine.

OFFICE OF THE SUPDT. OF MARINE,
KIDDERPORE;
The 28th February 1878.

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Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 10 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 8 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-10.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

Vol. I. 24 Pargunnahs and Sundarbans.

Vol. II. Nadiya and Jessore.

Vol. III. Midnapur, Hughli and Howrah.

Vol. IV. Bardwan, Bankura and Birbhum.

Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LEBLAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 14 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 14 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Re. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, Re. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

Rules for the Sale of Waste Lands. Price, 4 annas, or including postage, 5 annas.

Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 6 annas.

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Re. 1; postage, 3 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 8 annas.

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. Price, Rs. 5; postage, 12 annas.

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 6 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 7 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st October 1877. Price, Rs. 3; postage, 8 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HERBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 11 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chittagong; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal. Price—Bound copies ... Rs. 45 0 0
Unbound copies ... " 35 0 0

Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 5 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price, Re. 1 per copy; postage, 4 annas.

The Statistical Reporter, edited by H. J. S. COTTON, Junior Secretary to the Government of Bengal. Vol. I, bound in full cloth, lettered ... Rs. 10 0 0
Vol. II, ditto ditto ... " 10 0 0
Vol. III, ditto ditto ... " 6 0 0
Single copies of monthly Nos. ... " 2 0 0

Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. Price, Rs. 12; postage, Re. 1-4.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—
South America Pilot, Part I ... Rs. 4 4 0
West India Pilot, Vol. I ... " 3 0 0
West India Pilot, Vol. II ... " 6 0 0

Cash must be sent with order.

Apply to Accountant, Bengal Secretariat, 28, Chowringhee Road, Calcutta.

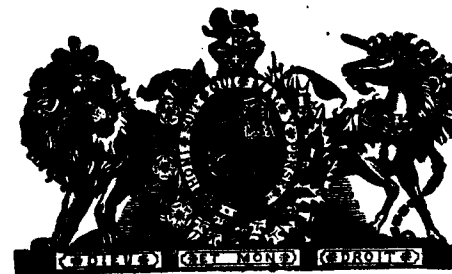
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd March 1878.

CORRECTION.—In Notification No. 27 of 14th February 1878, granting three months' privilege leave to Mr. T. Blissett, for forenoon of the "14th February" read "20th February."

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tele. in India.

AGENT, GOVERNOR GENERAL, AND CHIEF COMMISSIONER, P. W. D., RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 28th February 1878.

No. 421S.—The Officiating Agent, Governor General, and Chief Commissioner is pleased to order the following promotion in the Public Works Department, Rajputana:—

Mr. W. W. Culcheth, Executive Engineer, 3rd Grade, is temporarily promoted to Executive Engineer, 2nd Grade, with effect from the date of Captain H. J. Nuthall's promotion to Executive Engineer, 2nd Grade, made permanent by the Government of India, as per Public Works Department Notification No. 43, dated 28th January 1878, published in the Gazette of India, Part I, dated 2nd February 1878, page 71.

By Order,

A. G. CROMMELIN,
Secy. to Agent, Governor General, and
Chief Commr., in the P. W. D., Rajputana.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 2nd March 1878.

No. 154.—Mr. E. Moffat, District Superinten-

dent of Police, Hyderabad Assigned Districts, has been granted furlough to Europe for one year, with subsidiary leave for fifteen days, with effect from such date as he may avail himself of it.

By Order,

A. J. DUNLOP,

Offg. Secy. to Resident for Berar.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 16th February 1878.

No. 22.—Sergeant A. McDowell, Overseer, 1st Grade, is transferred from the Oudh Command, Military Works, to the Sirhind Command, Military Works.

Mr. J. Southon, Sub-Engineer, 3rd Grade, is transferred from the Sirhind Command, Military Works, to the Oudh Command, Military Works.

The above transfers are made in the interest of the public service.

No. 23.—Major W. B. Holmes, R.E., Officiating Superintending Engineer, is transferred from the Presidency Command, Military Works, to the Sirhind Command, Military Works.

The 25th February 1878.

No. 24.—Mr. J. M. Harman, Assistant Engineer, on return from sick leave, is posted to the Oudh Command, Military Works.

The 27th February 1878.

No. 25.—ERRATA.—Inspector General's Notification No. 2, dated 11th January 1878, for "28th idem" read "11th December 1877."

Inspector General's Notification No. 15, dated 2nd February 1878, for "28th December 1877" read "11th December 1877."

The 1st March 1878.

No. 26.—With reference to Government of India, Public Works Department, Notification

No. 64, dated 5th February 1878, Major W. B. Holmes, R. E., made over, and Captain J. H. Crowdy, R. E., received, charge of the office of Superintending Engineer, Presidency Command, Military Works, on forenoon of 20th February 1878.

L. RUSSELL, Colonel, R. E.,
Offg. Insp. Genl. of Mily. Works.

Meerut Command.

Meerut, the 27th February 1878.

No. 13.—The privilege leave for fifty-six days granted to Mr. J. Lenehan, Accountant, Chakrata Division, Military Works, in this Office Notification No. 6 of 31st ultimo, is cancelled.

The 5th March 1878.

No. 14.—Privilege leave for thirty-four days is granted to Major H. F. Blair, R. E., Executive Engineer, Chakrata Division, Military Works, with effect from the 4th March 1878, or from such date as he may avail himself of the same.

Æ. PERKINS, Lieut.-Col., R. E.,
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 28th February 1878.

No. 8.—The three months' leave of absence granted in this Office Notification No. 67, dated 22nd December 1876, to Lieutenant J. H. C. Harrison, R. E., Assistant Engineer, to study the native language, not having been availed of by that Officer, is hereby cancelled.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Mily. Works.

Presidency Command.

Calcutta, the 5th March 1878.

No. 5.—Privilege leave for 15 days is granted to Barrack Sergeant W. Collyer, attached to the Barrackpore Division, from such date as he may avail himself of it.

No. 6.—Privilege leave for three months has been granted to 3rd Grade Accountant Baboo Denonath Banerjee, attached to the Darjeeling Division, Military Works, of which he availed himself on the 17th December 1877.

No. 7.—Privilege leave for seventy-five days is granted to Mr. W. H. Johnson, C. E., Executive Engineer, Barrackpore Division, from such date as he may avail himself of it.

The 5th March 1878.

No. 8.—Sick leave to Europe for a period of nine months is granted to 2nd Grade Supervisor Mr. W. Delahay, temporarily attached to the Fort William Division, from 4th February 1878, the date on which he availed himself of it.

J. H. CROWDY, Major, R. E.,
In charge of Supdg. Engr.'s Office,
Presidency Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 27th February 1878.

No. 546.—Captain M. Alves, R. E., Executive Engineer, 3rd Grade, reported his arrival in the

Rawul Pindi Command, Military Works, on the 23rd instant, and received charge of the Sialkot Division, Military Works, from Honorary Captain D. Oliver, Assistant Engineer, 1st Grade, on the same date, before noon.

D. LIMOND, Lieut.-Col., R. E.,
Supdg. Engr., Rawul Pindi Command,
Military Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 28th February 1878.

No. 10.—With reference to this Office Notification No. 2 of the 14th January 1878, and Government of India, Public Works Department, Notification No. 81 of the 20th February 1878, Mr. W. Harvey, Executive Engineer, 4th Grade, made over, and Captain G. F. O. Boughy, R. E., Executive Engineer, 2nd Grade, received, charge of the duties of Assistant Director of State Railways, Central System, on the forenoon of the 27th idem.

W. C. FURNIVALL,
Offg. Director.

Western System.

Rawul Pindi, the 26th February 1878.

No. 18.—Mr. W. Hunt, Executive Engineer, 2nd Grade (temporary rank), Indus Valley State Railway, is transferred to the Punjab Northern State Railway (Capital).

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS—(Open Line).

NOTIFICATIONS.

Mhow, the 28th February 1878.

No. 1.—With reference to Director of State Railways', Central System, Notification No. 4, dated 19th January 1878, Mr. Kefaitoola, Inspector of Maintenance, 4th Grade, reported his arrival at Mhow on the forenoon of the 23rd February 1878.

No. 2.—Mr. W. R. Hassey, Accountant, 4th Grade, attached to the Store-keeper's Office, Holkar and Neemuch State Railways, is granted ten days' privilege leave, with effect from the forenoon of the 21st February 1878.

W. S. S. BISSET,
Manager (Open Line),
Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 25th February 1878.

No. 35.—With reference to Government of India, Public Works Department, Notification No.

86 of 22nd February 1878, Mr. H. T. Geoghegan, Superintending Engineer, 3rd Grade (temporary rank), was relieved of his duties on this line on the afternoon of the 7th February 1878.

The 26th February 1878.

No. 36.—Mr. J. A. D. Lloyd, Executive Engineer, 4th Grade (temporary rank), is transferred from the Ghotki to the Khanpur Division.

The 28th February 1878.

No. 39.—The following transfer and postings have been made by Superintending Engineers:—

Mr. W. A. Lesmond, Assistant Engineer, 1st Grade, from the Khanpur to the Larkana Division.

Mr. C. W. Hodson, Assistant Engineer, 2nd Grade, to the Khanpur Division.

Mr. T. W. Daly, Overseer, 2nd Grade, to the Ghotki Division.

Mr. J. R. Scott, Assistant Engineer, 1st Grade, to the Mehur Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawul Pindi, the 4th March 1878.

No. 16.—With reference to Public Works Department Notification No. 86 of the 22nd February 1878, transferring Mr. H. T. Geoghegan, Superintending Engineer, 3rd Grade (temporary rank), from the Indus Valley to the Punjab Northern State Railway, that Officer, under instructions from the Director of State Railways, Western System, received charge of the office of the Superintending Engineer, Jhelum Section, Punjab Northern State Railway, on the afternoon of the 9th February 1878. This cancels Notification No. 14 of the 16th February 1878.

No. 17.—With reference to Director of State Railways', Western System, Notification No. 13, dated 8th February 1878, transferring Mr. J. T. Fernandez, Sub-Engineer, 3rd Grade, from the Indus Valley to the Punjab Northern State Railway, that subordinate is posted to the Soán

Division of the Jhelum Section, which Division he joined on the forenoon of the 14th February 1878.

J. BONUS, Lieut.-Col., R. E.,
Engineer-in-Chief.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Feb. 25	19,609	1,71,096	2,11,111	1,33,796	66,21,603	72,28,628
" 26	1,480	1,67,795	84,457	56,033	67,10,848	72,62,082
" 27	22,398	1,67,795	84,457	78,431	66,65,583	71,68,880
" 28	28,878	1,62,041	17,407	90,263	67,34,053	70,09,559
Mar. 1	11,550	1,14,819	17,407	74,318	67,00,016	68,54,401
" 2	6,012	1,05,138	27,833	80,328	64,99,955	68,54,401

CALCUTTA MINT, } J. F. TENNANT,
The 4th Mar. 1878. } Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 7th March 1878 ... Rs. 1,50,73,950-4-5

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA, }
8th March 1878. }

CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 16th March, at 4 P.M.

Graduates of the University in Academic Costume are admissible on presenting themselves at the Senate House at 3 P.M.

The Hon'ble the Vice-Chancellor will preside.

CHARLES H. TAWNEY,
Registrar.

SENATE HOUSE, }
The 5th March 1878. }

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

The under-mentioned Licentiate in Civil Engineering has fulfilled the conditions required under para. 8 of the Regulations for admission to the degree of Bachelor in Civil Engineering:—

Ray Jagadisandra, L. C. E.

The following Selections in Languages are appointed for the Examinations of 1880-81:—

ENTRANCE EXAMINATION, 1880.

Latin.

Eclogæ Ovidianæ, by Thomas Kerchever Arnold.
Sallust

... Catiline.

Greek.

Xenophon
Homer

... Anabasis, Books I & II.

... Iliad, Book I.

Sanskrit.

Extracts from Hitopadesha, Vishnupurāna and Mahābhārat in Rijupat, Part III.
Upakramanika.

Arabic.

Selections* by Major Fuller.

* Thacker, Spink & Co.

Iqd-i-gul	<i>Persian.</i>
Iqd-i-Manzum.	... Pages 1. to 105.
	<i>Hebrew.</i>
The Book of Genesis.	<i>Bengali.</i>
Selections* by the Rev. K. M. Banerjea.	<i>Urdu.</i>
Selections* in Prose by Raja Sivaprasad, C. S. I.	<i>Hindi.</i>
Selections* in Poetry by Mr. Browning.	... Bálkanda.
	... The first two chapters.
Rámáyana	<i>Urya.</i>
Rájúiti	... Sundrakanda.
	... Translation from Iswara Chandra Vidyasagara, by
	Fakeer Chand Senapati.
	... The whole.
Ramayana	<i>Armenian.</i>
Jivancharit	... Books I—III.
	<i>Burmese.</i>
Batris Singhasan	... Selections (Rangoon Mission Press, 1873).
History of Armenia	
Zeneka.	
Dammapada-ga-hita	

FIRST EXAMINATION IN ARTS, 1880.

Mrs. Creighton's life of Sir W. Raleigh.
Macaulay's Lord Clive; Warren Hastings.
Mullen's Simple Poems (Rivingstone's English School Classics).
Scott's Lay of the Last Minstrel.
Milton's Paradise Lost (Book I).

Livy	... Books XXI and XXII.
Virgil	... 5th and 6th books of the <i>Aeneid</i> .

Euripides	<i>Greek.</i>
Herodotus	... Medea.
	... Euterpe, Book II.

Raghuvansa	<i>Sanskrit.</i>
Bhattikavya	... Books I to VIII inclusive.
	... Books I to V do.

Selections* by Mr. Kempson.

Genesis.
Ruth.
Psalms, 1 to 72.
Job, Chapters 1 to 5.

	<i>Persian.</i>
Sih-kasr-i-zahuri.	... First 25 pages.
Ruqat-i-Mirza Bedil.	... Ditto.
Qasaid-i-urfi.	... Ditto.
Sekandar Nama.	... Ditto.

B. A. EXAMINATION, 1881.

Trevelyan's Selections from Macaulay's Writings.
Bacon's Advancement of Learning, Book I.
Shakespeare's Tempest; As you like it.
Milton's Paradise Regained.

Horace	<i>Latin.</i>
Virgil	... Odes, Books III and IV.
Tacitus	... Georgics, Book IV.
	... Annals, Books I and II.

Sophocles	<i>Greek.</i>
Demosthenes	... Pheloctetes.
	... DeCorona.

Kumar Sambhava	<i>Sanskrit.</i>
Meghaduta.	... Books I to VII.
Sakuntala.	... (Devnagri Recension).

* Thacker, Spink & Co.

Hebrew.

Deuteronomy.
Psalms, I—XXII.
Isaiah, I—XXXIX.
Daniel, I—VII.
Proverbs.

Tarikh-i-Yamani
 Hamasah, first 31 pages
 Mutanabbi

Veqai Neamat Khan Ali
Durra-i-Nádiri
Qasaid Kháqáni
Qasaid Badar Chachi

HONOR EXAMINATION, 1881, 1882.
History.

As a period—
The History of England, 1663 to 1688—
(a) Hallam's Constitutional History of England.
(b) Guizot's History of Modern Civilization.
(c) Political Economy.
(d) Taylor's Historical Evidence.

HONOR EXAMINATION, 1880.

	<i>Sanskrit.</i>
Kalidasa	... Vikramorvasi.
Bhartrihari	... Bhattikavya, VI—IX.
Bhavabhuti	... Viracharita, Uttaracharita.
Sudraka	... Mrichchakatika.
Banabhatta	... Kadamvari.
Sriharsha	... Naishadhacharita, II, III, XIV, XVII.
Magha	... Sisupalabadha, XIII—XVI inclusive.
Vyasa and Sudraka	... Vedantasutra with Sankara Bhashya, II Adhyaya, 2nd Pada.
Kathā Upanishad	...
Rig Veda Samhita	... 1st and 2nd Adhyays.
Mammata Bhatta	... Kavya Prakasa.
Jagadisa	... Tarkamrita.
Vachaspati Misra	... Tatva Kaumudi.
Panini	... Karaka, Samasa, as in the Siddhanta Kaumudi.

B. A. EXAMINATION, 1880.

Green's Short History of the English People has been substituted for Student's Hume in the B. A. Examination of 1880 and following years

SENATE HOUSE,
The 5th March 1878.

CHARLES H. TAWNEY,
Registrar.

* Thacker, Spink & Co.

Statement of the Affairs of the Bank of Bengal for the week ending 5th March 1878.

LIABILITIES.			Rs.	A.	P.
Capital, paid-up	...	...	2,00,00,000	0	0
Reserve Fund	...	...	18,79,487	0	0
	Rs.	A. P.			
Public Deposits at Head Office	...	...	79,97,588	2	7
Public Deposits at Branches	...	...	1,14,30,411	9	8
Other Deposits at Head Office and Branches	...	...	2,35,36,392	0	3
Bank Post Bills, &c.	...	...	10,26,321	10	7
Sundries	...	...	8,51,142	7	2
RUPRES	...	...	6,67,21,342	14	3

ASSETS.			Rs.	A.	P.
Government Securities	...	...	1,05,28,490	15	11
Loans on Government Securities, &c., at Head Office and Branches	...	...	39,01,053	11	11
Accounts of Credit on Government Securities, &c., at Head Office and Branches	...	...	55,43,464	10	4
Bills discounted and purchased at Head Office and Branches	...	...	2,54,65,383	1	10
Balances with other Banks	...	...	2,65,425	14	0
Dead Stock	...	...	10,03,214	5	1
Stamps	...	...	11,280	4	1
Sundries	...	...	2,61,425	6	4
			4,69,79,738	5	6
	Rs.	A. P.			
Cash and Currency Notes at Head Office	...	...	75,00,578	2	4
Cash and Currency Notes at Branches	...	...	1,22,41,026	6	5
RUPRES	...	...	6,67,21,342	14	3

BANK OF BENGAL, }
Calcutta, 7th March 1878.) *W. WESTLAND,*
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

26

Year	Rs.	Paise	Total	Remarks
1967	2,608	00	2,608	2,608 lakhs; re-transferred from London, 2,534 lakhs.

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

		Rs.	
465	... O 12-90927	... 10	...
	L 97-46397	... 10	...
	L 99-50999	... 10	...
	O 13-97462	... 10	...
	L 76-81835	... 10	...
	L 97-15796	... 10	...
	L 29-91860	... 5	...
466	... L 94-79443	... 100	...
	L 92-89443	... 50	...
467	... L 92-35032	... 50	...
468	... O 33-38380	...	...
	to }	... 100 each	...
	" -38387	...	Mr. A. N. Stewart.
470	... L 93-(0789	... 50	...
465	... O 20-11921	... 20	...
	" -68313	... 20	...
	" -49048	... 20	...
	O 21-25500	... 20	...
	" -06706	... 20	...
	" -07656	... 20	...
	" -23954	... 20	...
	" -57494	... 20	...
	" -27700	... 20	...
	" -21699	... 20	...
	" -57337	... 20	...
	" -27902	... 20	...
	" -27901	... 20	...
	" -30168	... 20	...
	" -28047	... 20	...
	" -72210	... 20	...
	O 1-66043	... 10	...
	O 11-99566	... 10	...
	O 13-24867	... 10	...
	L 88-05645	... 10	...
	O 9-02104	... 10	...
	O 5-32916	... 10	...
	O 13-19938	... 10	...
	O 1-13506	... 10	...
	L 60-36049	... 10	...
	O 10-59025	... 10	...
	L 61-83319	... 10	...
	O 8-45090	... 10	...
462	... O 14-11428	... 10	...
	" -59844	... 10	...
	" -59845	... 10	...
	" -63284	... 10	...
	" -50150	... 10	...
	" -08179	... 10	...
	" -52120	... 10	...
	" -53648	... 10	...
463	... L 82-37808	... 100	...
464	... L 92-92681	... 50	...
	O 13-44589	... 10	...
	" -44590	... 10	...
	" -44591	... 10	...
	" -44592	... 10	...
465	... O 28-53299	... 1,000	...
	L 77-74371	... 20	...
	O 3-63489	... 20	...
	L 90-29941	... 20	...
	L 79-65037	... 20	...
	L 13-75138	... 20	...
	O 4-11509	... 20	...
	O 4-78421	... 20	...
	O 20-75991	... 20	...
			The Chief Accountant, E. B. Railway, Sealdah.
			Mr. A. Bond.
			Mr. Robert H. Smith.
			Mr. Md. J. Abecasis.
			The Chief Accountant, E. B. Railway, Sealdah.
			Mr. Arthur Dean.
			Mr. T. J. Blong, Inspector of Police, Fenwick Bazar Thannah, Calcutta.
			Mrs. Ann Toone.
			The Chief Accountant, E. B. Railway, Sealdah.

Calcutta Circle—continued.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Note.	Value. Rs.	Name of Claimant.
303	L 26—15879 }	5	Mr. J. Pearce.
	—15878 }		
304	L 27—09713 }	5	Mr. S. A. Vogel.
	—09710 }		
305	O 9—58736 }	10	Babu Jogendronath Banerjee.
	—58737 }		
306	L 20—54591 }	5	Babu Rusick Lal Das.
	—05491 }		
307	L 91—84089 }	20	Joynul Abeedeen.
	—42180 }		
308	L 98—57234 }	10	Messrs. R. S. Duncan & Co.
	—57235 }		
309	L 20—52871 }	5	Babu Jadunath Sahay.
	—52891 }		
	L 20—52876 }	5	
	—52896 }		
	—52877 }	5	
	—52897 }		
	—52878 }	5	
	—52898 }		
	—52879 }	5	
	—52899 }		
	—52880 }	5	
	—52890 }		
	—52881 }	5	
	—52892 }		
268	A 71—96429 }	20	Mr. Robert Wilson.
	—96426 }		
494	O 12—24416 }	10	Goolab Roy Shewbux.
	O 11—07722 }	10	
	O 7—14402 }	10	
	L 96—08007 }	10	
	L 35—08431 }	10	
	L 76—88619 }	10	
	L 71—78889 }	10	
	L 97—31005 }	10	
	L 99—15921 }	10	
	L 96—56881 }	10	
	L 86—55275 }	10	
	L 98—07609 }	10	
	L 40—95007 }	10	
495	L 75—30506 }	10	Mr. G. Pocock.
496	O 20—75577 }	20	Babu Gopaul Chunder Ghose.
497	L 3—51524 }	10	Lalla Shew Pershad.
	L 2—29267 }	10	
	L 39—00626 }	10	
498	L 37—14690 }	20	Babu Ram Lal Hazra.
497	O 27—31973 }	500	Messrs. Jardine, Skinner & Co.
488	A 83—13888 }	50	Damoodur Das Wullab Das.
	L 49—10811 }	50	
489	O 7—60928 }	10	Babu Kali Krishna Mukerjee.
490	L 28—72839 }	5	Babu Shib Chunder Banerjee.
491	O 11—75256 }	10	Mr. J. M. Montague.
	L 29—29202 }	5	
492	L 26—61963 }	5	Babu Modhoo Sooden Chatterjee.
	L 21—91693 }	5	
493	L 28—39915 }	5	Corporal H. Weavers.
494	L 92—16174 }	50	Goolab Roy Shewbux.
	—67152 }	50	
	—77284 }	50	
	—77287 }	50	
	O 8—56400 }	10	
	—17213 }	10	
	—98364 }	10	
	—03661 }	10	
	O 6—54097 }	10	
	—77136 }	10	
	O 12—02386 }	10	

CALCUTTA.—Paper Currency Dept.;
The 8th March 1878.E. W. KELLNER,
Offg. Assistant Commissioner of Paper Currency.

Akola Circle.

WRONGLY JOINED NOTE.

No. of Note.

Value.

Rs.

Name of Claimant.

K 2—25841* }

—25840† }

20

Mr. Charles Cooke, Clerk, Quarter Master General's Office,
Bombay.AKOLA.—Paper Currency Dept.;
The 2nd March 1878.C. W. A. DAVIES,
Assistant Commissioner.

* Left half.

† Right half.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
135	B 52—96509	10	Messrs. P. Orr & Sons, Madras.
137	B 54—47252	20	Mrs. R. Thomson, Madura.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
280	B 53—25499	10	Ramasawmy Naidu, at Koppa, Mysore Province.
	B 54—45381	20	
281	B 53—43587	10	S. Vadielu Moodaliar, No. 58, Muthiah Moodaliar's Street, Black Town, Madras.
282	B 46—00337	5	M. B. Alagasingra Char, Clerk, Executive Engineer's Office, Mysore State Railway, Camp Kumbalgood, <i>via</i> Bangalore.
284	B 50—90145	100	Marvady Manarajee Pramajee, Merchants at Shemoogah.
	B 58—09593	100	
	—47276	100	
	—60267	100	
	—65312	100	
	B 51—10852	500	
285	B 54—37998	20	Venkatanarasimiah, Tobacco Dealer, Ibrahim Saib Street, Bangalore.
286	B 53—20159	10	Tiruvadi Dalali Subbiah, a Merchant at Udayagiri, Nellore District.
	—20176	10	
	—20190	10	
	B 54—34090	20	
	B 55—31526	50	
287	B 52—07245	10	J. Kuryan, Writer, Subordinate Court, Cochin.
288	B 53—58160	10	Mr. F. Bonneloy, Commissioner of Police, Karriecal.
289	B 58—35652	100	L. Marwady Hindagee Herojee, Cloth Merchant, Shemoogah.
	—37581	100	
	—57321	100	
	—61219	100	
	—62492	100	
	—63017	100	
	—66819	100	
	—66833	100	
	—67568	100	
	—77773	100	
290	B 34—79628	10	Mrs. R. Thomson, Madura.
	B 49—76941	10	
291	B 41—38805	10	Mr. W. W. Grant, of the Albion Press, No. 5, South Parade, Bangalore.
	B 55—53448	50	
292	B 58—80799	100	P. P. L. Palaniyappa Chetty, of Pulni.
72	B 40—21280 } wrongly joined	5	S. Tippo Saib, Agent of Abdul Ryman Saib & Co., No. 26, Mundy Street, Sydenham's Road, Pareamootoo.
73	B 43—09592 } ditto	50	Mohomed Naseerodeen Ghulam, Proprietor of Shumsool Akbar Press, No. 24, Pycroft's Road, Jambazar, Triplicane.
74	B 58—12436 } ditto	100	Vasa Balia Chetty, No. 25, Samoothra Moodelly Street, Peddoo Naickspettah, Mint Street.
	—34754 }		

FORT ST. GEORGE.—Acctt. Genl.'s Office,
The 25th February 1878.G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
54	D 6—68150	10	Messrs. Thacker, Spink & Co., Calcutta.
	—91118	10	
55	D 18—12209	100	Heera Lal Mookerjee, Calcutta.
56	D 4—77115	50	Sree Ram Banerjee, Calcutta.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
115	D 10—91317	5	Mr. K. Maruthya Pillay, Trichinopoly.
116	D 10—15230	5	Mrs. Sayce, Fatehpur.
	D 11—63316	10	
38	L 82—07902 } wrongly joined	100	Lall Mohomed, Lucknow.
	D 7—96979 }		
39	D 18—04268 } ditto	100	Mohomed Jan Alum, Jaipur.
	—04269 }		

ALLAHABAD.—Paper Currency Office;
The 1st March 1878.T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
21	E 12—51852	20	Baboo Okin Charan Chatterjee, Adamwahan.
	" —51853	20	
	E 15—16879	50	
	" —16880	50	
	" —17421	50	
	" —19627	50	
	" —19628	50	
	" —19629	50	
	" —19630	50	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
140	E 4—91467	50	Jwala Sing & Co., Wine Merchants, Kangra.
	E 7—93962	5	
14	E 9—08026	5	Atta-ulla, Lahore.
12	E 12—61229	20	Pundit Sivaditta Pande, Assistant Engineer, Reti.

LAHORE,—Paper Currency Office;
The 1st March 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Calicut Circle.

NOTE WHOLLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 7—79740	5	N. Panku Nair, Inspecting School Master, Kottayam Taluq.

NOTES PARTIALLY LOST OR DESTROYED.

No. of Notes.	Value.	Name of Claimant.
	Rs.	
J 6—95080	10	B. Balaswami Chetty, Adony.
J 6—95463	10	M. Venkataswamy Maistry of Shringery in Mysore.
J 6—90879 } wrongly " —90876 } joined	10	Coomba Conum Ramier, Superintendent of Customs, Calicut.

CALICUT,—Paper Currency Office;
The 27th February 1878.

J. C. WINSOM,
Depy. Collector, in charge of Paper Currency.

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.			
H24	M23—30768	10	Mr. Moolchand Kasidass, Hornby Row, Bombay.
	" —30769	10	
H25	M32—14548	10	Mr. Nowrojee Nusserwanji, Nasik.
	M27—16883	10	
	M20—90854	10	
M20	M27—81262	10	Khemchand Tullockchand, Bombay.
	M30—55124	10	
M21	M 4—96426	10	Ahmed Jusub, Bombay.
	" —96427	10	

BOMBAY,—Paper Currency Dept.;
The 5th March 1878.

W. WELLS,
Assistant Commissioner.

Report of a Deserter from the A-4th (late A-11th)
Regiment of Royal Artillery, dated at Agra, this
6th day of March 1878.

Number, Rank, and Name,—
No. 4276, Gunner Joseph
Carey.
Age,—30 years.
Size,—5 feet 10 inches.
Color of—
Complexion, fair; hair,
light brown; eyes, blue.
Date of Desertion,—4th
March 1878.
Place of Desertion,—Agra.
Date of Enlistment,—19th
April 1871.
At what place Enlisted,—
Brighton.

Parish and County in which
Born,—Walsall, Stafford.
Marks,—Mark as of leech
bites over him.
Trade,—Gun-polisher.
Coat or Jacket,—Blue serge
jacket and white Regula-
tion Helmet.
Waistcoat,—Nil.
Breeches or Trowsers,—
White trowsers.
REMARKS,—Had a fowling
piece in his possession when
he left.
Under 7 years' service.

W. R. CRASTER, Major, R.A.,
Comdg. A-4th (late A-11th) Bde., R.A.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th February 1878.

Consequent on the admission of Persia into the
General Postal Union, the following revised
postage rates will have effect from the 1st March
1878:—

	Each Letter.	Each Newspaper.	Each Packet of News-Papers, Printed Papers, &c.
	Per 4 oz.	Registration Fee.	Per 4 ozs.
	Annas.	Annas.	Annas.
Persia	2	4	1 1/2

The prepayment of letters is optional: the prepayment of newspapers and packets is compulsory. These rates carry correspondence to destination of any part of Persia, no additional charge being leviable on delivery. Unpaid letters received from Persia will be charged at double the rate shewn above for prepayment from India, less the value of any Persian postage stamps affixed thereto.

The arrangements made for the admission into the General Postal Union of certain British possessions mentioned below having been cancelled, the previously existing rates of postage (as given in the Postal Guide of 1st September 1877) will be reverted to with effect from the 1st March 1878. These rates are given below for ready reference:—

	Each Letter.	Each Newspaper.	Each Packet of News-Papers, Printed Papers, &c.
	Per 4 oz.	Registration Fee.	Per 4 ozs.
	Annas.	Annas.	Annas.
AFRICA, WEST COAST, —British possessions.			
Accra, Gambia, Gold Coast, Lagos and Sierra Leone— Via Brindisi through the United Kingdom	10	6	2 1/2
Via Southampton through the United Kingdom	9	6	1 1/2
Falkland Islands	Same as above		
Honduras,—(British)— Via Brindisi through the United Kingdom	14 1/2	6	2 1/2
Via Southampton through the United Kingdom	13 1/2	6	1 1/2

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

The 28th January 1878.

The Passenger and Mail Cart Service between
Caragola and Siligoree, hitherto kept up by the
Postal Department, will, in consequence of the
opening of the Northern Bengal State Railway, be
discontinued from the 1st February 1878.

The 2nd March 1878.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to
carry the Mails between Siliguri and Darjeeling
by Tonga.

Passengers are conveyed by these Tongas at the
following rates:—

For one seat, a sum not exceeding 8 annas a
mile.

For two seats, a sum not exceeding 12 annas a
mile.

J. MACFARLAN,

Offg. Post Master General of Bengal.

Calcutta, the 2nd March 1878.

No. 9221.—Appointment in the Post Office
Department made by the Director General:—

POSTAL CIRCLE OF MADRAS.

Mr. J. Honner has been appointed to officiate
as Inspector of Post Offices, Nellore Division,
vice Mr. H. D. Theobald, on privilege leave.

JOHN DILLON,

for Dir. Genl. of the Post Office of India.

The 8th March 1878.

Mails for Chittagong, Akyab, Kyook Phyoo
and Sandoway, for transmission per Steamer
Calcutta, will be closed at the General Post Office
on Sunday, the 10th March 1878, at 6 p. m.

Mails for Rangoon, Moulmein and Straits, for
transmission per Steamer Himalaya, will be closed
at the General Post Office on Sunday, the 10th
March 1878, at 6 p. m.

Mails for Madras, Ceylon and the Intermediate
Ports, Mauritius, Batavia, Singapore and China,
for transmission per French Steamer Meinam, will
be closed at the General Post Office on Monday,
the 11th March 1878, at 6 p. m.

Mails for Madras, Ceylon and the Intermediate
Ports, for transmission per Steamer Madura, will
be closed at the General Post Office on Wednes-
day, the 13th March 1878, at 6 p. m.

Mails for the Straits and Hong-Kong, for
transmission per Steamers Argyll and A. Apcar,
will be closed at the General Post Office on
Saturday, the 16th March 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per
Steamer from Bombay, will be closed at the
General Post Office on Monday, the 11th March
1878, at 6 p. m.

Mails for Ceylon, Straits, Hong-Kong, United
States of America, and the Colonies of Queens-
land, New South Wales and Victoria, via Torres
Straits (letters, &c., for the latter colony must
be specially superscribed), for transmission per
Steamer from Bombay, will be closed at the
General Post Office on Saturday, the 16th March
1878, at 6 p. m.

The next Overland Mail via Bombay will close
at the General Post Office on Friday, the 15th
March 1878. Mail for Mauritius can be forward-
ed only.

2. Book-post and pattern packets must be
posted on the 14th March 1878.

N. B.—The Letter Box will close at 6 p. m. precisely,
after which hour overland letters, fully prepaid and bear-
ing an extra postage stamp of two (2) annas on each cover,
will be received up to 6-30 p. m., or bearing an extra
postage stamp of four (4) annas on each cover up to 7 p. m.

List of Unclaimed Letters lying in the Calcutta
Post Office on the 8th March 1878.

Allers, G.	Elliot, H. R.
Anden, John.	Fitzgerald, Esq.
Atkinson, Jos.	Fisher, H. D., Messrs. & Co.
Badham, Edward.	Floyd, Esq.
Balandrean, A. M.	Fox, C. E.
Beck, Albert.	Fuller, E.
Behary Lall Ghose, Messrs.	Glass, M.
Bews, Capt. J.	Gohan, E. C.
Braham & Co., Messrs.	Gonsalves, Mrs.
Brine, Colonel Fred.	Gore, Mrs. E. F.
Bond, Esq.	Grey, W. F. H.
Booth, Dr. James Mac-	Hales, John, Messrs. & Co.
kenzie.	Harris, Mrs.
Byrn, Mrs.	Hassard, Dr.
Chiodetti, O.	Haviland, G. A. D.
Cohen, M. J.	Hinde, H. M.
Collins, Mrs. S.	Hume, R.
Cordozo, Miss C.	Jackson, T. A.
Cumming, Lieut. H. J.	Jackson, Mrs.
Daniel, Albert.	Johnston, H. W.
Durio, J.	Jones, Mrs. H.
Davison, T. M.	Jones, William.
Dauids & Co.	Kelly, W.
D'Cruze, Mrs. Elizabeth.	Kibble, J.
D'Silva, Mrs. M.	Lawn, Mrs. W.
Ellis, Solomon.	Mackenzie, Mrs. C.

Mason, Billy.
Mathew, H.
Maylark, Mrs. L. A.
McNair, J. W.
Merritt, W. H.
Miller, J. B.
Moppitt, Mrs.
Morton, Mrs. A.
Morrison, Mrs.
Nicolls, Mrs. G.
Nobin Chunder Dey & Co.
Pelit, Monsieur Chas.
Pracy, William.
Reckie, Mrs. Alexander.
Rosenburg, W.
Roth, Adolph.
Roy, H.
Romant, S. J.
Ryan, C. W.
Sandiland, G. H.

Letters marked "Care of Post Office, to be kept till called for."

Anderson, John.
Bauce, J. M.
Bell, C. H.
Bennett, T. O.
Boe, Ashjohn.
Bruce, Esq.
Budree Das.
Bull, Alex.
Busuttill, C.
Barnes, F. A.
Burns, Mrs. A.
Campbell, Allen.
Carter, R.
Cashie, B. B.
Collings, C. E.
Cox, Chas. S.
Croghan, W. J.
Clays, Candidate J.
D'Silva, G. P.
D'Sulin, Madame.
Dahlke, H. F.
Denholm, J. C.
Deranneg, J.
Dickens, D.
Doherty, Mrs. H. A.
Doherty, J.
Donovan, D.
Douglas, S. J.
Dowding, F. T.
E. F. W.
Fazulbboy, Visram.
Fellowes, Mrs.
Finch, Fredt.
Fraser, Thos.
Gagliardi, Sigr. M.
Gleeson, J. G.
Gobind Ram Reckseedass.
Guthrie, A.
Guldweben, Geo.
Hackett, Mr.
Haydon, Mrs.
Hurdell, J. R.
Huguenot, M.
Humfrey, Capt. B. J. P.
Hall, Miss A.
Hall, J. R. C.
Jackson, Capt. G. A.
Jones, Miss.
Jonés, R. H. W.
Jordon, Mrs.
Jeffreys, Richard.

Newspapers.

Adie, E. A.
Armstrong, J. P.
Byers, M. B.
Castello, P.
Corbett, C. J. H.
Elms, J. J.
Finch, F.

Registered Letters.

Bull, Alex.
Bullen, F. (Sailor's Home).
Corbett, C. H.
Hine, Charles W.

E. C. GEORGE,
Post Master of Calcutta.

Scott, William.
Scott, Edward.
Smith, Samuel.
Spalding, A.
Stewart, Donald.
Slack, Mrs.
Todd, E.
Thompson, F. F.
Turner, F.
Tweedie, James.
Walker, Mrs. Hannah.
Walters, Mrs. P.
Warlon, Major J. Picton.
Warren, P. D.
Wheeler, Mrs.
White, J. H.
Williams, F.
Wilson, Charles.
Wilson, Mrs.
Worthington, O. C.

NOTICE. OUDH FOREST DEPARTMENT. BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—			
21 feet length @	Rs. 2 10 0	per cubic foot.	
22 " "	@ " 2 12 0	"	
23 " "	@ " 2 14 0	"	
24 " "	@ " 3 0 0	"	

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—			
from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.	
under 12 & over 7 " "	@ " 2 4 0	"	
under 7 " "	@ " 2 0 0	"	

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,
SIMPSON HILLIER,
Assistant Conservator of Forests.
The 1st June 1877.

NOTICE.

Sealed Tenders are invited by the Superintendent of Marine, at the Calcutta Dockyard, up to 12 o'clock noon on Monday, the 18th March 1878, for the supply, by contract, of the articles specified in the several classes entered in the Schedule, for one year from 1st April 1878 to 31st March 1879, or until the date of sanction by Government of new contracts for the year 1879-80.

2. Forms of Tender, with copies of the Schedule, will be supplied by the undersigned and none others will be received. Tenderers must also distinctly understand that any alteration or erasure in the figures, &c., once entered in the three last columns of the Schedule, viz., "Tendered Rates," "Per" and "Amount of the Tendered Rates," also omission of totals, will render their Tender informal and lead to its rejection.

3. Tenders to be superscribed "Tenders for the supply of Miscellaneous Articles."

4. Tenders will not be received after the hour named.

5. Parties may tender for one or as many complete classes as they please, but not for a portion of class.

6. Parties must show in the Schedule the rate, &c., at which they tender to supply each and every article comprised in one or as many complete classes as they intend to tender.

7. Each Tender, before being opened, must be accompanied with the requisite deposit in cash.

8. Each Tenderer must be prepared to supply all articles equal to the samples produced at the Office of the Superintendent of Marine, which are sealed and kept at his Office for their inspection, and to abide by the conditions specified in the Form of Tender.

9. No reason will be assigned by the Superintendent of Marine for rejection of any Tender, and he does not bind himself to accept the lowest tender.

10. Persons desirous of undertaking the contract can obtain, on application at the Office of the undersigned, printed Forms of Tender and Schedule of the Articles to be supplied, and any other information that may be required connected with the contract, and the conditions the Tenderers must abide by, to prevent their tenders being treated as informal.

G. T. ROBINSON, Comdr., I. N.,
Superintendent of Marine.

OFFICE OF THE SUPDT. OF MARINE,
KIDDERPORE;
The 28th February 1878.

NOTICE.

Sealed Tenders are invited by the Superintendent of Marine, at the Calcutta Dockyard, up to 12 o'clock, noon, on Monday, the 18th March 1878, for the supply by contract of the articles of provisions specified in the below Schedule for one year from 1st April 1878 to 31st March 1879, or until the date of sanction by Government of new contracts for the year 1879-80.

Tenders to be superscribed "Tender for the supply of Provisions to the Marine Department."

Tenders will not be received after the hour above named.

Tenders must show a rate for each article, and the provisions must be delivered at the Dockyard free of all contingent charges.

A deposit of (500) five hundred Rupees in Bank of Bengal Receipt only must accompany each Tender, returnable in the cases of parties whose tenders are not entertained except in the case of the successful tenderer, from whom a further sum of (1,000) one thousand Rupees will be taken, and who will have to sign a contract deed within three days from the receipt of the notice of acceptance, and who shall commence to supply provisions, failing which his deposit will be confiscated.

Bills will be paid monthly for the supply of provisions, duly supported by receipts from the Marine Storekeeper.

Samples of each article of provisions are to be submitted along with tenders.

No reason will be assigned for the rejection of any Tender, nor does the undersigned bind himself to accept the lowest Tender.

G. T. ROBINSON, Comdr., I. N.,
Superintendent of Marine.

OFFICE OF THE SUPDT. OF MARINE,
KIDDERPORE DOCKYARD;
The 5th March 1878.

SCHEDULE.

Description of Provisions to be supplied.	Probable annual consumption.	TENDERED RATES.	
		Rate.	Per.
Beef, fresh, 1st sort	210 cwt.		lb.
Biscuit, 1st sort	300 "		cwt.
Bread, fresh, 1st sort	300 "		lb.
Chillies, dry	100 "		cwt.
Curry—Coriander seed	100 "		"
Curry—Cumin seed	100 "		"
Curry—Garlic	100 "		"
Curry—Turmeric	100 "		"
Dholl, Urhur, 1st sort	800 "		"
Fish, salt	300 "		"
Flour, 1st sort	400 "		"
Ghee, Buffalo, 1st sort	400 "		"
Meat, Salt Beef	20 tierces		tierces of 336 lbs.
Do., do. Pork	30 barrels		barrels of 200 lbs.
Mutton, fresh, 1st sort	200 cwt.		lb.
Rice, Ballam, 1st sort, picked and clean	6,200 "		cwt.
Rice, Table, 1st sort, picked and clean	12 "		"
Salt, 2nd sort	200 "		"
Sugar, Bengal, 2nd sort	1,000 "		"
Tea, same as supplied to Troops	300 "		lb.
Vegs—Potatoes	100 "		"
Onions	100 "		"
Greens	100 "		"
Wood, fire	1,500 "		cwt.

NOTICE.

The monuments of the persons named in the list appended in the Karnal Cemeteries are in want of repairs. The friends of the deceased, who desire their maintenance, are requested to communicate with the Deputy Commissioner, Karnal, Panjab, within two months.

This notice is given with reference to the following Rule XII of the rules for the care and use of Government Cemeteries, promulgated with Government of India's Notification (Home Department) No. 421, dated 12th December 1877:—

"RULE XII (1). The Chaplain should communicate with the friends of the deceased when a monument needs repairing, or when such communication is not possible, advertise three times in the *Gazette of India* and the *Gazette of the Province*. If it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry, or be inserted in the wall."

NEW CEMETERY.

1. Major-General W. C. Baddeley, C.B.,—Died 19th December 1842.
2. Alice, wife of Commissary Sergeant P. Donahue,—Died 26th July 1844.
3. Benjamin Raywood, Troop Sergeant-Major, 3rd or K. O. L. D.,—Died 1st June 1843.
4. Brevet Major W. H. Terraneau, 24th N. I.,—Died 11th October 1843.
5. Donald Luis Grant, son of Captain D. M. Cameron, 3rd Regiment, or Buffs,—Died 12th December 1841.
6. William James Hamilton, Lieutenant, Her Majesty's 3rd Regiment, or Buffs,—Died 21st October 1841.
7. Lieutenant F. S. Macmullen, 1st European Light Infantry,—Died 1st November 1842.
8. Ellen Julia Sinclair, infant of Captain Hawthorne, 7th Light Cavalry,—Died 4th November 1842.
9. Francis Thomas, son of Captain Yerbury, Her Majesty's 3rd Light Dragoons,—Died 28th November 1842.

10. Archibald Robert, son of William Johnson,—Died 7th January 1849.
11. George, son of Sergeant William Allsopp, Governor General's Department,—Died 14th August 1847.
12. Edward Paddock, late Sergeant in the Band of Her Majesty's 3rd, or K. O. L. D.,—Died 2nd October 1843.
13. Wife of Private W. Wood, Her Majesty's 3rd, or K. O. L. D.,—Died 1st September 1843.
14. William Perry Colburn, son of Sergeant-Major Colburn, 3rd Regiment, or Buffs,—Died 15th August 1840.
15. John Martin, Overseer, Western Jamna Canal,—Died 3rd November 1858.
16. John Frost, Sergeant, 3rd Light Dragoons,—Died 7th November 1843.
17. John Bond, Apothecary,—Died 19th September 1843.
18. Private John Critchell, 3rd K. O. L. D.,—Died 2nd October 1843.
19. Elizabeth, wife of T. S. M. T. Clarke, Her Majesty's 3rd K. O. L. D.,—Died 12th September 1843.
20. William, son of Captain H. W. Mathews, 43rd N. I.,—Died 24th June 1842.
21. Jane, wife of I. H. Peter, Apothecary, 1st Engineers,—Died 5th November 1842.

OLD CEMETERY.

22. Sergeant Fitzgerald, Her Majesty's 31st Regiment,—Died 22nd June, 1833.
John Isaac Fitzgerald, son of Sergeant Fitzgerald,—Died 23rd July 1831.
Catherine, wife of Sergeant Fitzgerald,—Died 10th August 1832.
23. Susan Margaret Lamb, daughter of Sergeant Patrick, 4th Company, 2nd B. Artillery,—Died 27th September 1859.
24. James Winn, Apothecary,—Died 30th May 1813.
Jessy, daughter of above,—Died 29th May 1843.
Henrietta, daughter of above,—Died 4th January 1833.
Henrietta, wife of above,—Died 10th December 1838.
25. William Edwin Charles Vallentine,—Died 22nd May 1835.
26. Elizabeth Jane, daughter of Conductor Thomas Steel,—Died 5th June 1834.
27. Elizabeth, infant daughter of Color Sergeant I. N. Haseltine, 13th N. I., and Charlotte, his wife,—Died 10th October 1838.
28. Private Peter Walsh, 3rd Regiment, or Buffs,—Died 12th December 1840.
29. Jane, wife of Bombardier W. Dixon, 1st B. H. A.,—Died 10th May 1841.
30. Susan, infant daughter of Lieutenant Alexander, 5th L. C.,—Died 11th June 1829.
31. Francis S. Brownlow, son of Captain Brownlow, Deputy Assistant Adjutant General,—Died 26th July 1839.
32. Surgeon Andrew Stratton, 2nd L. C.,—Died 27th September 1829.
33. Captain E. C. T. B. Hughes, Regiment of Artillery,—Died 16th October 1837.
34. Sa'ah, wife of Mr. John Sperrin, Deputy Assistant Commissary of Ordnance,—Died 27th November 1837.

35. Captain John Dethich Crommelin, Bengal Horse Artillery,—Died 7th September 1830.
36. Erroll Blake, Lieutenant, Bengal Regiment of Artillery, brother to Lord Wallscourt,—Died 3rd September 1827.
37. Elizabeth, wife of J. Feeney, Ordnance Commissariat,—Died 1st August 1828.
38. Private James Ellen, 3rd K. O. L. D.,—Died 1st January 1841.
39. Thomas Johnson, 3rd Regiment, or Buffs,—Died 25th May 1841.
40. Theophilus McPherson, son of Thomas Theophilus Metcalfe, C. S.,—Died 15th July 1821.
41. John Albert, son of Sergeant Albert, Madras Commissariat Department,—Died 5th May 1841.
42. James, infant son of Captain J. D. Parsons, Sub-Assistant Commissary General,—Died 15th July 1825.
43. Anne Lockington, wife of Mr. Richard Lockington,—Died 3rd February 1834.
44. Ensign James Cooper, 31st Foot,—Died 9th July 1835.
45. Robert, infant son of James and Jane Dunbar,—Died 24th June 1824.
46. Neil Mulhern, late Quarter Master Sergeant, 31st Regiment of Foot,—Died 25th November 1834.
47. Captain Alexander Beatty, 31st Foot,—Died 26th May 1834.
48. Lieutenant George Allen, 7th L. C.,—Died 20th October 1821.
49. John Henry, infant son of Major Henry Howtre, —Died 3rd July 1824.
50. Margaret, wife of Sergeant-Major William Martin, 23rd N. I.,—Died 18th January 1832.
51. Francis Russel Eager, Major, 31st Foot,—Died 21st December 1832.
52. Eleanor Elizabeth, wife of Richard Laugh-ton, Assistant Surgeon, Bengal Establishment,—Died 16th May 1830.
53. Mary Vincent McDowell, infant of James and Julia McDowell,—Died 1st September 1824.
54. Lieutenant-Colonel Dickson, Commanding VII Light Cavalry,—Died 24th July 1828.
55. John Henry, infant of Charles Radock, Riding Master, 3rd B. H. Artillery,—Died 5th May 1833.
56. Henry Shill White, Cornet, 2nd Native Cavalry,—Died 25th December 1816.
57. Emily, infant of Color Sergeant Hallasey, 13th L. Infantry,—Died 26th August 1856.
58. Lieutenant John Frederick Sandford, 19th N. I.,—Died 16th May 1816.
59. George Richard West, Quarter Master Sergeant, 3rd B. H. A.,—Died 18th January 1835.
60. James Byrnes, Musician, 13th Light Infantry,—Died 30th July 1838.
61. Corporal Bartholomew Hart, Native of Glenmore, Cork, Ireland, 31st Regiment,—Died 24th September 1833.
62. Richard Green, Musician, 13th Light Infantry,—Died 26th April 1856.
63. Private Henry Appleton, 13th Light Infantry,—Died 4th January 1837.

64. Catherine, infant of Sergeant Michael Kelley, 13th Light Infantry,—Died 18th December 1840.
65. Private Michael Morrissey, 13th Light Infantry,—Died 17th October 1836.
66. James Darress, Musician, 13th Light Infantry,—Died 8th March 1836.
67. Captain R. T. Greene, 31st Foot,—Died 21st December 1835.
68. Lieutenant William Talbot Shakespeare, 13th Regiment Light Infantry,—Died 8th April 1838.
69. Richard Fitzgerald, son of Lieutenant George King, 13th Light Infantry,—Died 27th August 1838.
70. Matilda, daughter of Major Stephen Swayne, Commanding 5th Regiment, B. N. I.,—Died 18th August 1840.
71. Lieutenant Fred. Jenkins, 44th Regiment,—Died 9th September 1840.
72. Captain R. E. Keily, 13th Light Infantry,—Died 11th September 1838.
73. Surgeon Oswald Hunter, M. D., 6th Light Cavalry,—Died 14th January 1820.

A. H. BENTON,
Deputy Commissioner.

DY. COMMISSIONER'S OFFICE;
KARNAL,
The 28th February 1878.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

HIGH COURT—Original Side.

NOTIFICATION.

Calcutta, the 9th March 1878.

The following Rules passed by the High Court of Judicature at Fort William in Bengal are now published for general information.

By order,

R. BELCHAMBERS,

Registrar.

It is ordered that the following Rules be read and passed as Rules of the High Court of Judicature at Fort William in Bengal in its Original Jurisdiction, to take effect from the 1st day of April 1878:—

I.—The attestation of any amendment under Sections 47, 53, 116, 245 or 543 of the Code of Civil Procedure shall be considered to be a non-judicial act and shall, unless otherwise ordered by the Court, be done by the Registrar.

II.—When a plaint or written statement is verified out of Court in the presence of an attesting witness, the fact of such verification may be proved by the affidavit of such witness, unless the Court shall otherwise order.

III.—No costs for making or presenting any copy or copies of the plaint under Section 58 will be allowed, unless the Court has specially directed such copy or copies to be presented.

IV.—Such copy or copies when so ordered shall be presented to the Registrar, who shall cause the same to be compared with the plaint by one of the Examiners, who shall attest such copy or copies if found correct, and the same when so attested shall forthwith be served upon the defendant or defendants as the case may be.

V.—When an original document is produced by the plaintiff under Section 59, the same shall be marked for identification by the Chief Ministerial Officer in attendance on the Court, and if in lieu of the original a copy thereof is filed with the plaint, the same shall, before return of the original, be compared therewith by one of the Examiners, who shall attest the copy if it be found correct.

VI.—When an original document is produced by the plaintiff under Section 63, the same shall be marked for identification by the Chief Ministerial Officer in attendance on the Court, and the copy to be filed under that Section shall be examined and compared with the original by one of the Examiners, who shall attest the copy if it be found correct.

VII.—The acts directed to be done by the Court under Sections 262 and 302 respectively shall be deemed to be non-judicial acts, and unless otherwise ordered by the Court shall be done by the Registrar. The endorsement or execution by the Registrar shall be in the following form:—A. B. by C. D., Registrar of Her Majesty's High Court of Judicature at Fort William in Bengal in its Original Civil Jurisdiction.

(Sd.) RICHARD GARTH.

„ F. B. KEMP.

„ LOUIS S. JACKSON.

„ W. MARKBY.

„ CHARLES PONTIFEX.

„ W. AINSLIE.

„ G. G. MORRIS.

„ J. SEWELL WHITE.

„ R. C. MITTER.

„ H. S. CUNNINGHAM.

„ W. F. McDONELL.

„ H. T. PRINSEP.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 11th March 1878.

Offices opened and closed during the month of February 1878 :—

Name of Station.	Where situated.	Date.	REMARKS.
Beawar	Rajputana	3rd	Re-opened.
Hingunghat	Central Provinces	28th	Closed. Railway Office open to public.
Panadure	Ceylon	14th	Opened.

The 14th March 1878.

No. 30.—Mr. E. C. Bird, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months under Section 32 of the Civil Leave Code, with effect from the forenoon of the 28th February 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 13th March 1878.

No. 109.—Mr. F. Trimmer, Acting 1st Grade Clerk, has been granted by the Deputy Director, Persian Gulf Telegraph, privilege leave for one month under Section 12 of Supplement F of the Civil Leave Code, with effect from 5th March 1878.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

BANK OF BENGAL.

Calcutta, the 9th March 1878.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on Monday, the 18th instant, on account of the Hindoo festival "Dole Jattrah."

NOTICE.

The 11th March 1878.

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

Mr. Thos. Dyson (on his return from leave), to be Agent at Agra.

Mr. W. E. Carbery, to act as Agent at Bombay during the temporary absence of Mr. Geo. W. Moultrie, on leave.

Mr. David Fraser (on his return from leave), to be Acting Agent at Hyderabad.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 5th March 1878.

No. 155.—The following temporary promotions are made in the Berar Police, with effect from the 12th December 1877, consequent on the departure of Mr. F. Wright, District Superintendent, 1st Class, on the one and half month's privilege leave granted in Notification in Residency Order No. 127, dated 17th idem :—

Captain E. J. Gunthorpe, District Superintendent, 2nd Class, to officiate in the 1st Class.
Mr. E. Moffat, District Superintendent, 3rd Class, to officiate in the 2nd Class.

No. 156.—The following temporary promotions are made in the Berar Police consequent on the absence of Captain E. J. Gunthorpe, Officiating District Superintendent, 1st Class, on the fifteen days' privilege leave granted in Notification in Residency Orders No. 136, dated 18th January 1878 :—

Mr. H. F. Cotgrave, District Superintendent, 2nd Class, officiated in the 1st Class from 24th December 1877 to 6th January 1878.
Mr. H. A. Heath, Officiating District Superintendent, 3rd Class, officiated in the 2nd Class, for the same period.

The 8th March 1878.

No. 158.—Major J. T. Bushby, Officiating Deputy Commissioner, 1st Class, Hyderabad Assigned Districts, has been granted privilege leave for three months, with effect from the 10th April 1878, or from such date as he may avail himself of it.

By Order,
A. J. DUNLOP,
Offg. Secy. to Resident for Berar.

PUBLIC WORKS DEPARTMENT—
Military Works.

NOTIFICATIONS.

Simla, the 6th March 1878.

No. 27.—With reference to Inspector General's Notification No. 116, dated 6th December 1877, Colonel C. W. Hutchinson, R.E., returned from privilege leave and resumed charge of the Office of Inspector General, Military Works, from Colonel L. Russell, R.E., on the afternoon of 2nd March 1878.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Meerut Command.

Meerut, the 6th March 1878.

No. 15.—With reference to Government of India Notification No. 54, dated 1st February 1878, Mr. J. Lenehan, Accountant, 3rd Grade (temporary), was relieved of his duties in the Chakrata Division, Military Works, on the afternoon of the 28th February 1878.

The 8th March 1878.

No. 16.—With reference to Inspector General's Notification No. 5 of 14th January 1878, Conduc-

tor N. Hutchinson, Barrack Master, was relieved of his duties in the Bareilly Division, Military Works, on the afternoon of the 11th February 1878, and proceeded to Lucknow on the morning of the 14th idem.

Æ. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 9th March 1878.

No. 9.—Barrack Sergeant W. Warren, attached to the Saugor Division, Military Works, has been transferred to the Lucknow Division, Military Works, which he joined on the forenoon of the 5th March 1878.

No. 10.—With reference to Public Works Department Notification No. 5, dated 14th January 1878, Conductor N. Hutchinson, Barrack Master, has been posted to the Saugor Division, Military Works, which he joined on the forenoon of the 22nd February 1878.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Mily. Works.

Presidency Command.

Calcutta, the 11th March 1878.

No. 9.—Baboo Dinonauth Bannerjea, Accountant, 3rd Grade, attached to the Darjeeling Division, Military Works, returned from three months' privilege leave granted in this Office Notification No. 6 of 5th instant, on the forenoon of 6th idem.

The unexpired portion of the leave is cancelled.

The 13th March 1878.

No. 10.—Sick leave in India for a period of 40 days commencing from 4th February 1878, and to Europe for a period of nine months from 16th instant, is granted to 2nd Grade Supervisor Mr. W. Delahay, temporarily attached to the Fort William Division.

This cancels this Office Notification No. 8 of 5th instant.

J. H. CROWDY, Major, R.E.,
In charge, Supdg. Engr.'s Office,
Presidency Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 2nd March 1878.

No. 582.—Corporal J. D. Munro, R.E., Overseer, 1st Grade, reported his arrival in the Rawul Pindi Command, Military Works, on the 26th ultimo, and is posted to the Rawul Pindi Division, Military Works.

The 3rd March 1878.

No. 601.—Major C. N. Judge, R.E., Executive Engineer, 1st Grade, reported his arrival in the Rawul Pindi Command, Military Works, on the 1st instant, and is posted to the Rawul Pindi Division, Military Works. He assumed charge thereof on the 2nd instant, before noon.

No. 606.—Mr. F. Fox, C.E., Assistant Engineer, 2nd Grade, reported his arrival in the Rawul

Pindi Command on the 25th ultimo, and is posted to the Peshawur Division, Military Works. He joined the above on the 26th idem, after noon.

D. LIMOND, Lieut.-Col., R.E.,
Supdg. Engr., Rawul Pindi Command,
Military Works.

DIRECTOR OF STATE RAILWAYS,
Central System.

NOTIFICATIONS.

Agra, the 8th March 1878.

No. 11.—Mr. G. F. Mathew, Personal Assistant to the Manager, Rajputana Railway, is granted six months' leave without allowances, under Section 9, Supplement F, of the Civil Leave Code, with effect from the 25th March 1878, or such subsequent date as he may avail himself of it.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 26th February 1878.

No. 27.—Consignments of potatoes will in future be carried on State Railways, in the North-Eastern System, at—

1st class rate—at owner's risk.

3rd " at Railway risk.

2. The necessary alteration should be made in the general classification of goods.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

Western System.

Rawul Pindi, the 8th March 1878.

No. 19.—The following correction is made, under the orders of the Government of India, in the Indian State Railway Classification of Goods :—

For "potatoes, 1st class," read "potatoes at owner's risk, 1st class, and at the risk of the Railway, 3rd class."

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

GOVERNMENT OF BENGAL, P. W. DEPT.,
Railway Branch.

NOTIFICATION.

Darjeeling, the 26th February 1878.

No. 1.—Consignments of potatoes will in future be carried on State Railways in Bengal at—

1st class rate—at owner's risk.

3rd " at Railway risk.

2. The necessary alteration should be made in the general classification of goods.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Joint Secretary.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Neemuch, the 4th March 1878.

No. 12.—In supersession of Notification No. 8, dated 31st January 1878, Mr. J. W. Christison, Assistant Engineer, 1st Grade, is attached to the Office of the Engineer-in-Chief, Holkar and Neemuch State Railways, as a temporary measure.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 4th March 1878.

No. 40.—With reference to Director of State Railways', Western System, Notification No. 4 of 18th January 1878, Messrs. H. S. Talbot and T. H. Wright, Assistant Engineers, 2nd Grade, reported their arrival at Moeltan on the forenoons of 27th November and 4th December 1877, respectively, and were posted to the Upper Sind District.

The 7th March 1878.

No. 41.—Mr. R. J. Ives, Sub-Engineer, 1st Grade, Mehur Division, is granted fourteen days' privilege leave from 25th February 1878, or such subsequent date as he may be permitted to avail himself of it.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATION.

Rawal Pindi, the 9th March 1878.

No. 18.—Mr. G. F. Berrill, Sub-Engineer, 2nd Grade, Jhelum Division, returned to duty on the forenoon of the 25th February 1878, from the one month's privilege leave granted to him by Notification No. 13, dated 9th February 1878.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

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

The under-mentioned Licentiate in Civil Engineering has fulfilled the conditions required under para. 8 of the Regulations for admission to the degree of Bachelor in Civil Engineering :—
Ray Jagadishandra, L. C. E.

The following Selections in Languages are appointed for the Examinations of 1880-81 :—
ENTRANCE EXAMINATION, 1880.

<i>Latin.</i>	
Elogæ Ovidianæ, by Thomas Kerchever Arnold.	
Sallust	... Catiline.
	<i>Greek.</i>
Xenophon	... Anabasis, Books I & II.
Homer	... Iliad, Book I.
	<i>Sanskrit.</i>
Extracts from Hitopadesha, Vishnupurāna and Mahābhārat in Rijupat, Part III.	
Upakramanika.	<i>Arabic.</i>
Selections* by Major Fuller.	

* Thacker, Spink & Co.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 11th March 1878.

No. 7.—With reference to Government of India, Public Works Department, Notification No. 54, dated 1st ultimo, Mr. J. Lenchan, Accountant, 3rd Grade, temporary rank, joined the office of the Examiner of Accounts, Rajputana State Railway, on the forenoon of 5th instant.

No. 8.—With reference to Director of State Railways', Central System, Notification No. 63, dated 4th April 1877, Lieutenant F. T. Maxwell, R.E., joined this Railway on the forenoon of the 1st March 1878.

No. 9.—Mr. J. A. Kearney, Accountant, 4th Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, is granted leave on medical certificate for three months from 5th March 1878, under Supplement F, Section 3, of the Civil Leave Code.

No. 10.—With reference to Director of State Railways', Central System, Notification No. 8, dated 11th February 1878, Captain H. S. F. Haynes, R.E., joined this Railway on the forenoon of the 1st March 1878.

WM. J. GALWEY,
Acting Manager.

CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 16th March, at 4 p.m.

Graduates of the University in Academic Costume are admissible on presenting themselves at the Senate House at 3 p.m.

The Hon'ble the Vice-Chancellor will preside.

CHARLES H. TAWNEY,
Registrar.

SENATE HOUSE,
The 5th March 1878.

Iqd-i-gul	<i>Persian.</i>
Iqd-i-Manzum.	... Pages 1 to 105.
The Book of Genesis.	<i>Hebrew.</i>
Selections* by the Rev. K. M. Banerjee.	<i>Bengali.</i>
Selections* in Prose by Raja Sivaprasad, C. S. I.	<i>Urdu.</i>
Selections* in Poetry by Mr. Browning.	
Rāmāyana	<i>Hindi.</i>
Rājūiti	... Bālkanda.
	... The first two chapters.
Ramayana	<i>Urya.</i>
Jivancharit	... Sundrakanda.
	... Translation from Iswara Chandra Vidyasagara, by Fakeer Chand Senapati.
Batris Singhasan	... The whole.
History of Armenia	<i>Armenian.</i>
	... Books I—III.
Zeneka.	<i>Burmese.</i>
Dammāpada-ga-hṭa	... Selections (Rangoon Mission Press, 1873).
FIRST EXAMINATION IN ARTS, 1880.	
	<i>English.</i>
Mrs. Creighton's life of Sir W. Raleigh.	
Macaulay's Lord Clive; Warren Hastings.	
Mullen's Simple Poems (Rivingstone's English School Classics).	
Scott's Lay of the Last Minstrel.	
Milton's Paradise Lost (Book I).	
Livy	<i>Latin.</i>
Virgil	... Books XXI and XXII.
	... 5th and 6th books of the Æneid.
Euripides	<i>Greek.</i>
Hærodotus	... Medea.
	... Euterpe, Book II.
Raghuvansa	<i>Sanskrit.</i>
Bhāṭikāvya	... Books I to VIII inclusive.
	... Books I to V do.
Selections* by Mr. Kempson.	<i>Arabic.</i>
	<i>Hebrew.</i>
Genesis.	
Ruth.	
Psalms, 1 to 72.	
Job, Chapters 1 to 5.	
Sih-kasr-i-zahuri.	<i>Persian.</i>
Ruqat-i-Mirza Bedil.	... First 25 pages.
Qasaid-i-urfi.	... Ditto.
Sekandar Nama.	... Ditto.
	<i>Persian.</i>
	... First 25 pages.
	... Ditto.
	... Ditto.
	... Ditto.
B. A. EXAMINATION, 1881.	
	<i>English.</i>
Trevelyan's Selections from Macaulay's Writings.	
Bacon's Advancement of Learning, Book I.	
Shakespeare's Tempest; As you like it.	
Milton's Paradise Regained.	
	<i>Latin.</i>
Horace	... Odes, Books III and IV.
Virgil	... Georgics, Book IV.
Tacitus	... Annals, Books I and II.
	<i>Greek.</i>
Sophocles	... Phæloctetes.
Demosthenes	... DeCorona.
	<i>Sanskrit.</i>
Kumar Sambhava	... Books I to VII.
Meghaduta.	
Sakuntala.	... (Devnagri Recension).

* Thacker, Spink & Co.

Hebrew.

Deuteronomy.
Psalms, I—XLI.
Isaiah, I—XXXIX.
Daniel, I—VII.
Proverbs.

*Arabic.**

Tarikh-i-Yamani
Hamasa, first 31 pages
Mutanabbi

... } As contained in Selections by Col. Lees.
... }

*Persian.**

Veqai Neamat Khan Ali
Durra-i-Nadiri
Qasaid Khafani
Qasaid Badar Chachi

... The first half.
... 50 pages from page 181.
... First 50 pages.
... Ditto.

HONOR EXAMINATION, 1881, 1882.

History.

As a period—

The History of England, 1663 to 1688—

- (a) Hallam's Constitutional History of England.
- (b) Guizot's History of Modern Civilization.
- (c) Political Economy.
- (d) Taylor's Historical Evidence.

HONOR EXAMINATION, 1880.

Sanskrit.

Kalidasa	... Vikramorvasi.
Bhartihari	... Bhattikavya, VI—IX.
Bhavabhuti	... Viracharita, Uttaracharita.
Sudraka	... Mricchakatika.
Banabhatta	... Kadamvari.
Sriharsha	... Naishadha-charita, II, III, XIV, XVII.
Magha	... Sisupalabadha, XIII—XVI inclusive.
Vyasa and Sudraka	... Vedantasutra with Sankara Bhashya, II Adhyaya, 2nd Pada.
Katha Upanishad	...
Rig Veda Samhita	... 1st and 2nd Adhyaya.
Mammata Bhatta	... Kavya Prakasa.
Jagadisa	... Tarkamrita.
Vachaspati Misra	... Tatwa Kaumudi.
Panini	... Karaka, Samasa, as in the Siddhanta Kaumudi.

B. A. EXAMINATION, 1880.

Green's Short History of the English People has been substituted for Student's Hume in the B. A. Examination of 1880 and following years

The 5th March 1878.

* Thacker, Spink & Co.

The under-mentioned students have passed the Medical Examinations :—

SECOND M. B. EXAMINATION.

FIRST DIVISION.

In Alphabetical Order.

Chakravarti, Biharilal	... Medical College.
Maitra, Bipinbihari	... Ditto.

SECOND DIVISION.

In Alphabetical Order.

Gupta, Durgadas	... Medical College.
Mitra, Upendranath	... Ditto.
Mukhopadhyay, Amarchand	... Ditto.
Sadukhan, Khirrodchandra	... Ditto.
Syed Hossain	... Ditto.

The under-mentioned candidate has passed the Examination for Honors in Law :—

Ray, Bipinchandra	... Presidency College.
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SENATE HOUSE,
The 12th March 1878.

CHARLES H. TAWNEY,
Registrar.

SURVEY OF INDIA.

NOTIFICATION.

Dated the 13th March 1878.

No. 6.—In accordance with the orders of the Government of India, conveyed in Resolution No. 154, dated 12th instant, in the Department of Revenue, Agriculture and Commerce, the Surveyors and Assistant Surveyors appertaining to the Great Trigonometrical, the Topographical and the Revenue Branches of the Survey Department, under the Government of India, have been amalgamated into one list.

The following Surveyors and Assistant Surveyors are promoted, with effect from the 1st January 1878, to fill vacancies in the several grades and complete the number of officers in each grade as now prescribed :—

Mr. J. S. Pemberton, Surveyor, 4th Grade, to 3rd Grade.	
Mr. R. D. Farrell, do. do. to do.	
Mr. H. R. Littlewood, do. do. to do.	
Mr. J. Newland, Assistant Surveyor, 2nd Grade, to 1st Grade.	
Mr. J. A. Barker, do. do. to do.	
Mr. W. H. Lilley, Assistant Surveyor, 3rd Grade, to 2nd Grade.	
Mr. J. S. Swiney, do. do. to do.	
Mr. G. L. R. Scott, do. do. to do.	
Mr. J. O. Toole, do. do. to do.	
Mr. W. J. Lincoln, do. do. to do.	
Mr. B. Anderson, do. do. to do.	
Mr. J. Murphy, Assistant Surveyor, 4th Grade, to 3rd Grade.	
Mr. C. W. J. Ford, do. do. to do.	
Mr. A. W. Smart, do. do. to do.	
Mr. H. G. Young, do. do. to do.	
Mr. P. E. Heberlet, do. do. to do.	

The amalgamated list of Surveyors and Assistant Surveyors will now be as follows :—

SURVEYORS.

1st Grade.—9.

- 1 Mr. H. Duhan.
- 2 " N. A. Belletty.
- 3 " G. Housden.
- 4 " W. H. Patterson.
- 5 " J. F. Bances.
- 6 " A. Chamarett.
- 7 " H. J. Bolst.
- 8 " H. Beverley.
- 9 " J. Peyton.
- 10 " A. D'Souza.

2nd Grade.—12.

- 1 Mr. F. W. Kelly.
- 2 " C. W. Campbell.
- 3 " E. Loftie.
- 4 " G. H. Blythe.
- 5 " G. A. M'Gill.
- 6 " D. Atkinson.
- 7 " C. J. Neuville.
- 8 " F. Grant.
- 9 " L. H. Clarke.
- 10 " W. Todd.
- 11 " R. W. Chew.
- 12 " J. Low.
- 13 " J. A. Vanderputt.

3rd Grade.—16.

- 1 Mr. W. Sinclair.
- 2 " C. Wood.
- 3 " H. E. T. Keelan.
- 4 " F. Bell.
- 5 " P. A. G. Cowley.
- 6 " G. Atkinson.
- 7 " A. J. Wilson.
- 8 " J. A. May.

1st Grade.—23.

- 1 Mr. C. F. Hamer.
- 2 " C. A. R. Scanlan.
- 3 " J. H. O'Donel.
- 4 " A. Chennell.
- 5 " P. Ford.
- 6 " A. James.
- 7 " T. E. M. Claudius.
- 8 " T. H. Rendell.
- 9 " R. Todd.

3rd Grade.—contd.

- 8 Mr. A. D. Smart.
- 9 " James Todd.
- 10 " C. David.
- 11 " G. Rae.
- 12 " S. M. Smylie.
- 13 " F. Adams.
- 14 " J. S. Pemberton.
- 15 " R. D. Farrell.
- 16 " H. R. Littlewood.

4th Grade.—22.

- 1 Mr. W. A. Wilson.
- 2 " W. S. Buttress.
- 3 " T. W. Reilly.
- 4 " E. S. P. Atkinson.
- 5 " W. R. Vyall.
- 6 " M. J. Ogle.
- 7 " A. G. Wyatt.
- 8 " A. M. Lawson.
- 9 " A. J. Gibson.
- 10 " H. Peychers.
- 11 " G. Belcham.
- 12 " H. Dowman.
- 13 " E. Little.
- 14 " H. T. Hanby.
- 15 " J. W. Mitchell.
- 16 " L. J. Pocock.
- 17 " G. B. Scott.
- 18 " A. Christie.
- 19 " W. O'Sullivan.
- 20 " N. C. Gwynne.
- 21 " W. C. Price.
- 22 " C. H. McA'Fee.

ASSISTANT SURVEYORS.

1st Grade.—contd.

- 10 Mr. C. Tapsell.
- 11 " D. A. King.
- 12 " B. B. Smart.
- 13 " F. Kitchen.
- 14 " W. Stotesbury.
- 15 " J. W. Macdougall.
- 16 " Hugh Todd.
- 17 " E. J. Connor.
- 18 " J. Connor.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
471	L 93-00130	50	Mr. W. Shave.
	" -03795	50	
	" -01729	50	
	" -01220	50	
472	O 27-47437	500	Mr. Framjee Bomanjee.
473	O 27-58558	500	Messrs. Boycunto Nath Ghose & Co.
474	L 84-32632	100	Fida Ali Khan.
476	O 33-10378	100	Kur Moulvee Abdoolmajeed.
	" -10379	100	
	" -10379	100	
477	L 82-39753	100	Mr. A. Percy.
	L 69-90762	100	
	L 66-81782	50	
478	L 27-86895	5	Rev. J. R. Hill.
	" -86896	5	
479	L 8-27876	100	Nowab Amiruddeen.
	" -27877	100	
	" -27878	100	
480	O 33-08802	100	Babu Gopaul Kristo Biswas.
481	O 3-35559	20	Babu Krishnadhan Banerjee.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
310	L 27-00655	5	Babu Peary Mohan Basu.
	" -00656	5	
	O 4-46161	20	
	" -46163	20	
311	L 25-75055	5	Mr. Khan Mohamed Dhurrumsy.
	" -75056	5	
312	L 99-74451	10	Babu Kedarnath Singh.
	O 1-43624	10	
313	L 87-52495	10	Pursh Ram.
	" -09270	10	
314	L 21-24331	5	Babu Manickchand Bose.
	L 17-93636	5	
315	L 91-62799	20	Mr. Thomas Brae.
	" -62798	20	
316	L 17-90579	5	Babu Toolshidas Dhur.
	" -90588	5	
317	L 27-88978	5	Amir Khan.
	" -88979	5	
499	L 75-88487	10	Merkhimiram Moodi.
500	L 84-07924	100	Mewa Lal.
501	L 67-72023	50	Mr. H. O. King.
	L 92-67919	50	
	O 9-63973	10	
502	O 13-49473	10	Babu Rajendra Nath Mukerjee.
503	L 75-73101	10	Babu Bonomally Shaw.
	L 76-09327	10	
	L 88-16888	10	
	" -16893	10	
504	L 78-13689	20	Babu Obhoy Churn Guho.
	" -13690	20	
	" -13690	20	
505	A 97-39652	10	Babu Parbutty Churn Banerjee.
506	L 48-89246	20	Babu Tralokya Nath Burat.
507	O 2-67615	20	Messrs. F. & C. Osler.
508	L 94-92569	100	Kullian Das Kunhyee Ram.
	" -87305	100	
	" -87305	100	
509	L 63-99366	20	Purosh Ram.
	L 36-17686	20	
	L 65-70827	20	
510	A 80-80702	10	Babu Ramchurn Banerjee.
	L 32-64065	10	
511	L 28-92389	5	Babu Kaliprosanna Sing.
	L 26-12752	5	
512	A 65-70741	10	Babu Joygopaul Soor.
	" -80471	10	
513	L 22-45464	5	Mr. J. Hine.
514	O 22-00424	20	Mr. E. Emin.
515	O 20-29587	20	Babu Ramesshur Boral.

CALCUTTA.—Paper Currency Office; }
The 15th March 1878.

E. W. KELLNER,
Offg. Asstt. Comm. of Paper Currency.

Nagpur Circle.

HALF NOTES.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1877-78.			
H29	F 8-46045	20	Ram Churn, Tehsildar of Behar.
	" -46046	20	
H25	F 13-27210	5	Dongersing Bahadursing, Parell, Bombay.
H27	F 13-22270	5	Pahmjee Maneckjee, Merchant, Rutlam.

NAGPUR.—Paper Currency Office; }
The 7th March 1878.

C. G. VANSITTART,
Asstt. to Depy. Acctt. Genl., C. P., in charge of Paper Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
139	B 55-60170	50	C. Mauriappah Moodliar, Head Clerk, District Engineer's Office, Madras.
140	B 52-60561	10	D. D. Deivasegayum Pillay, of Manamalkudi.
143	B 55-31833	50	Surgeon D. J. Macdonald, Bengal Army, No. 26, Rundall's Road, Madras.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
293	B 46-18858	5	M. Vythendasawmy Iyer, a native of Kulithalay, Trichinopoly District, now residing at Triplicane, 22, Tholasingapermal Street, Madras.
	B 54-62700	20	
294	B 53-62059	10	T. Aroonachellum Moodliar, No. 22, Tharevethe Street, Ulsoor, Bangalore.
295	B 58-12865	100	Moothoo Iyer, Areca Nut Broker, Negapatam.
296	B 54-26560	20	S. Subramania Iyer, Curator, Zillah School, Madras.
297	B 50-43964	100	Hunjee Abdoola Babu, Anguppen Naick's Street, No. 233, Madras.
298	B 46-10814	5	V. Samarapoorey Moodliar, Clerk, Office of Controller, Military Accounts, Account Branch, Fort St. George.
299	B 58-08576	100	V. Coopooasawmy, Manager, Octroi Department, Cantonment, Bangalore.

FORT ST. GEORGE.—Acctt. Genl.'s Office, }
The 4th March 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
21	E 4-07968	50	Ram Pertab, Shroff of Subathoo, now care of Budri Dut, Kus-sowlie.
	" -07958	50	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
5	E 10-73481	10	Mungal Sain, Murdan.
16	E 12-21683	20	Qaim Khan, Nowshera.
17	E 10-74514	10	Ajoodhia Pershad, Nowshera.
20	E 10-51294	10	Gobind Ram and Kanchand, Lahore.
25	E 12-49351	20	Messrs. Thacker, Spink & Co., Calcutta.
26	E 10-79098	10	Qaim Deen, Lahore.

LAHORE.—Paper Currency Office; }
The 9th March 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.			
W14	M 26-17491	1,000	Ahmed Suleman, Mandvie, Bombay.
W15	C 90-98445	1,000	
	M 26-24490	1,000	Mr. J. McCabe, Engine Driver, Jubbulpore.
	M 38-05926	500	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
H26	M 28-68883	10	Ebrahim Abdool Carim, 17, Apollo Street, Bombay.
H27	M 25-40771	100	
	" -47538	100	Capt. M. J. Macartney, Tanna.
	" -62269	100	
	" -83230	100	
	" -93179	100	
	C 85-99061	50	
H28	M 30-03921	10	A. Pareasawmy Moodly, Madras.
M22	M 28-76835	10	Manekjee Jivanji, Shaik Abdul Rahmon Street, Bombay.
	" -76836	10	

BOMBAY.—Paper Currency Dept.; }
The 12th March 1878.

W. WELLS,
Assistant Commissioner.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 14th March 1878 ... Rs. 1,69,41,572-8-4

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
15th March 1878.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mar. 4	15,947	1,03,810		73,680	64,79,293	66,94,033
" 5	1,80,336	1,73,156	22,676	2,3,916	61,87,214	65,14,360
" 6	3,4,975	2,13,211		2,51,125	65,61,141	63,50,930
" 7	23,243	2,51,217	23,722	2,78,061	65,81,954	61,74,439
" 8	16,574		12,580	2,70,009	67,8,472	59,51,236
" 9	12,0-2	2,51,217	21,676	2,82,061	66,18,303	59,51,236

CALCUTTA MINT,
The 11th March 1878.

J. F. TENNANT,
Offg. Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th March 1878.

GOVERNMENT SIMLA PASSENGER DAK.

Through booking from Umballa to Simla.

Arrangements have been made with effect from the 15th March for booking Express Carriage Daks from Umballa to Kalka, and Express Tonga Daks from Kalka to Simla, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta. These arrangements will continue in force till the 25th April.

2. The charge for an Express Carriage Dak from Umballa to Kalka will be Rs. 20. The charge for an Express Tonga Dak from Kalka to Simla will be Rs. 20.

3. From the 1st April three ordinary vans carrying mails will also leave the Umballa Post Office—one in the morning at or about 5 A. M., and two others in the evening at or about 7 P. M. and 9-40 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit) at a charge of Rs. 2½ per seat.

4. From the same date, viz., 1st April, two mail tongas will start from Kalka—one at about 3 A. M., and another at about 10-30 A. M. If the weight of mails admit of it, passengers can be accommodated in these tongas at Rs. 5 a seat. Seats in the Mail tongas can be booked only in the Umballa and Kalka Offices.

5. The Tonga Daks are not Government Daks, but those of a private agency called the Mountain Carrying Company, under the management of Mr. Lowrie, and under contract with the Post Office for the conveyance of mails.

TURTON SMITH,

Asst. Dir. Genl. of the Post Office of India.

The 28th February 1878.

The Passenger and Mail Cart Service between Caragola and Siligoree, hitherto kept up by the Postal Department, will, in consequence of the opening of the Northern Bengal State Railway, be discontinued from the 1st February 1878.

The 2nd March 1878.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Siliguri and Darjeeling by Tonga.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

J. MACFARLAN,

Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 48 miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 15th March 1878.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales and Victoria, *via* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 15th March 1878, at 6 P. M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Argyll* and *A. Apar*, will be closed at the General Post Office on Saturday, the 16th March 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Arabia*, will be closed at the General Post Office on Sunday, the 17th March 1878, at 6 P. M.

Mails for Akyah and Kyouk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 17th March 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 18th March 1878, at 6 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 19th March 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Malda*, will be closed at the General Post Office on Wednesday, the 20th March 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per P. and O. Steamer *Poonah*, will be closed at the General Post Office on Wednesday, the 20th March 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 22nd March 1878.

2. Book-post and pattern packets must be posted on the 21st March 1878.

N. B.—The Letter Box will close at 6 P. M. precisely after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Ceylon and the Australian Colonies for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 26th March 1878, at 6 P. M.

E. C. GEORGE,

Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @	Rs. 2 10 0	per cubic foot.
22 " @	" 2 12 0	"
23 " @	" 2 14 0	"
24 " @	" 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @	" 2 4 0	"
under 7 " @	" 2 0 0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

Sealed Tenders are invited by the Superintendent of Marine, at the Calcutta Dockyard, up to 12 o'clock noon on Monday, the 18th March 1878, for the supply, by contract, of the articles specified in the several classes entered in the Schedule, for one year from 1st April 1878 to 31st March 1879, or until the date of sanction by Government of new contracts for the year 1879-80.

2. Forms of Tender, with copies of the Schedule, will be supplied by the undersigned and none others will be received. Tenderers must also distinctly understand that any alteration or erasure

in the figures, &c., once entered in the three last columns of the Schedule, *viz.*, "Tendered Rates," "Per" and "Amount of the Tendered Rates," also omission of totals, will render their Tender informal and lead to its rejection.

3. Tenders to be superscribed "Tenders for the supply of Miscellaneous Articles."

4. Tenders will not be received after the hour named.

5. Parties may tender for one or as many complete classes as they please, but not for a portion of class.

6. Parties must show in the Schedule the rate, &c., at which they tender to supply each and every article comprised in one or as many complete classes as they intend to tender.

7. Each Tender, before being opened, must be accompanied with the requisite deposit in cash.

8. Each Tenderer must be prepared to supply all articles equal to the samples produced at the Office of the Superintendent of Marine, which are sealed and kept at his Office for their inspection, and to abide by the conditions specified in the Form of Tender.

9. No reason will be assigned by the Superintendent of Marine for rejection of any Tender, and he does not bind himself to accept the lowest tender.

10. Persons desirous of undertaking the contract can obtain, on application at the Office of the undersigned, printed Forms of Tender and Schedule of the Articles to be supplied, and any other information that may be required connected with the contract, and the conditions the Tenderers must abide by, to prevent their tenders being treated as informal.

G. T. ROBINSON, Comdr., I. N.,

Superintendent of Marine.

OFFICE OF THE SUPDT. OF MARINE,

KIDDERPORE;

The 26th February 1878.

NOTICE.

Sealed Tenders are invited by the Superintendent of Marine, at the Calcutta Dockyard, up to 12 o'clock, noon, on Monday, the 18th March 1878, for the supply by contract of the articles of provisions specified in the below Schedule for one year from 1st April 1878 to 31st March 1879, or until the date of sanction by Government of new contracts for the year 1879-80.

Tenders to be superscribed "Tender for the supply of Provisions to the Marine Department."

Tenders will not be received after the hour above named.

Tenders must show a rate for each article, and the provisions must be delivered at the Dockyard free of all contingent charges.

A deposit of (500) five hundred Rupees in Bank of Bengal Receipt only must accompany each Tender, returnable in the cases of parties whose tenders are not entertained except in the case of the successful tenderer, from whom a further sum of (1,000) one thousand Rupees will be taken, and who will have to sign a contract deed within three days from the receipt of the notice of acceptance, and who shall commence to supply provisions, failing which his deposit will be confiscated.

Bills will be paid monthly for the supply of provisions, duly supported by receipts from the Marine Storekeeper.

Samples of each article of provisions are to be submitted along with tenders.

No reason will be assigned for the rejection of any Tender, nor does the undersigned bind himself to accept the lowest Tender.

G. T. ROBINSON, *Comdr., I.N.*,
Superintendent of Marine.

OFFICE OF THE SUPDT. OF MARINE.
KIDDERPORE DOCKYARD;
The 5th March 1878.

SCHEDULE.

Description of Provisions to be supplied.	Probable annual consumption.	TENDERED RATES.	
		Rate.	Per.
Beef, fresh, 1st sort	210 cwt.		lb.
Biscuit, 1st sort	300 "		cwt.
Bread, fresh, 1st sort	300 "		lb.
CURRY—(Chillies, dry	100 "		cwt.
Coriander seed	100 "		"
Cummin seed	100 "		"
Ganche	100 "		"
Turmeric	100 "		"
Dholl, Urhur, 1st sort	800 "		"
Fish, salt	300 "		"
Flour, 1st sort	400 "		"
Ghee, Buffalo, 1st sort	400 "		"
Meat, Salt Beef...	20 tierces		tierces
	30 barrels		336 lbs. barrels
Do., do. Pork	20 tierces		200 lbs. tierces
	30 barrels		318 lbs. barrels
Mutton, fresh, 1st sort	200 cwt.		lb.
Rice, Ballam, 1st sort, picked and clean	6,200 "		cwt.
Rice, Table, 1st sort, picked and clean	12 "		"
Salt, 2nd sort	200 "		"
Sugar, Bengal, 2nd sort	1,000 "		lb.
Tea, same as supplied to Troops	300 "		"
VEGE—(Potatoes	100 "		"
Onions	100 "		"
TABLE—(Greens	100 "		"
Wood, fire	1,600 "		cwt.

NOTICE.

The monuments of the persons named in the list appended in the Karnal Cemeteries are in want of repairs. The friends of the deceased, who desire their maintenance, are requested to communicate with the Deputy Commissioner, Karnal, Panjab, within two months.

This notice is given with reference to the following Rule XII of the rules for the care and use of Government Cemeteries, promulgated with Government of India's Notification (Home Department) No. 421, dated 12th December 1877:—

"RULE XII (1). The Chaplain should communicate with the friends of the deceased when a monument needs repairing, or when such communication is not possible, advertise three times in the *Gazette of India* and the *Gazette of the Province*. If it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry, or be inserted in the wall."

NEW CEMETERY.

1. Major-General W. C. Baddeley, C.B.,—Died 19th December 1842.
2. Alice, wife of Commissary Sergeant P. Donahue,—Died 26th July 1844.
3. Benjamin Raywood, Troop Sergeant-Major, 3rd or K. O. L. D.,—Died 1st June 1843.

4. Brevet Major W. H. Terraneau, 24th N. I.,—Died 11th October 1843.
5. Donald Luis Grant, son of Captain D. M. Cameron, 3rd Regiment, or Buffs,—Died 12th December 1841.
6. William James Hamilton, Lieutenant, Her Majesty's 3rd Regiment, or Buffs,—Died 21st October 1841.
7. Lieutenant F. S. Macmullen, 1st European Light Infantry,—Died 1st November 1842.
8. Ellen Julia Sinclair, infant of Captain Hawthorne, 7th Light Cavalry,—Died 4th November 1842.
9. Francis Thomas, son of Captain Yerbury, Her Majesty's 3rd Light Dragoons,—Died 28th November 1842.
10. Archibald Robert, son of William Johnson,—Died 7th January 1849.
11. George, son of Sergeant William Allsopp, Governor General's Department,—Died 14th August 1847.
12. Edward Paddock, late Sergeant in the Band of Her Majesty's 3rd, or K. O. L. D.,—Died 2nd October 1843.
13. Wife of Private W. Wood, Her Majesty's 3rd, or K. O. L. D.,—Died 1st September 1843.
14. William Perry Colburn, son of Sergeant-Major Colburn, 3rd Regiment, or Buffs,—Died 15th August 1840.
15. John Martin, Overseer, Western Jamna Canal,—Died 3rd November 1858.
16. John Frost, Sergeant, 3rd Light Dragoons,—Died 7th November 1843.
17. John Bond, Apothecary,—Died 19th September 1843.
18. Private John Critchell, 3rd K. O. L. D.,—Died 2nd October 1843.
19. Elizabeth, wife of T. S. M. T. Clarke, Her Majesty's 3rd K. O. L. D.,—Died 12th September 1843.
20. William, son of Captain H. W. Mathews, 43rd N. I.,—Died 24th June 1842.
21. Jane, wife of I. H. Peter, Apothecary, 1st Engineers,—Died 5th November 1842.

OLD CEMETERY.

22. Sergeant Fitzgerald, Her Majesty's 31st Regiment,—Died 22nd June 1833.
- John Isaac Fitzgerald, son of Sergeant Fitzgerald,—Died 23rd July 1831.
- Catherine, wife of Sergeant Fitzgerald,—Died 10th August 1832.
23. Susan Margaret Lamb, daughter of Sergeant Patrick, 4th Company, 2nd B. Artillery,—Died 27th September 1859.
24. James Winn, Apothecary,—Died 30th May 1843.
- Jessy, daughter of above,—Died 29th May 1843.
- Henrietta, daughter of above,—Died 4th January 1833.
- Henrietta, wife of above,—Died 10th December 1838.
25. William Edwin Charles Vallentine,—Died 22nd May 1835.
26. Elizabeth Jane, daughter of Conductor Thomas Steel,—Died 5th June 1834.
27. Elizabeth, infant daughter of Color Sergeant I. N. Haseltine, 13th N. I., and Charlotte, his wife,—Died 10th October 1838.

28. Private Peter Walsh, 3rd Regiment, or Buffs,—Died 12th December 1840.
29. Jane, wife of Bombardier W. Dixon, 1st B. H. A.,—Died 10th May 1841.
30. Susan, infant daughter of Lieutenant Alexander, 5th L. C.,—Died 11th June 1829.
31. Francis S. Brownlow, son of Captain Brownlow, Deputy Assistant Adjutant General,—Died 26th July 1839.
32. Surgeon Andrew Stratton, 2nd L. C.,—Died 27th September 1829.
33. Captain E. C. T. B. Hughes, Regiment of Artillery,—Died 16th October 1837.
34. Sarah, wife of Mr. John Sperrin, Deputy Assistant Commissary of Ordnance,—Died 27th November 1837.
35. Captain John Dethich Crommelin, Bengal Horse Artillery,—Died 7th September 1830.
36. Erroll Blake, Lieutenant, Bengal Regiment of Artillery, brother to Lord Wallscourt,—Died 3rd September 1827.
37. Elizabeth, wife of J. Feeney, Ordnance Commissariat,—Died 1st August 1828.
38. Private James Ellen, 3rd K. O. L. D.,—Died 1st January 1841.
39. Thomas Johnson, 3rd Regiment, or Buffs,—Died 25th May 1841.
40. Theophilus McPherson, son of Thomas Theophilus Metcalfe, C. S.,—Died 15th July 1821.
41. John Albert, son of Sergeant Albert, Madras Commissariat Department,—Died 5th May 1841.
42. James, infant son of Captain J. D. Parsons, Sub-Assistant Commissary General,—Died 15th July 1825.
43. Anne Lockington, wife of Mr. Richard Lockington,—Died 3rd February 1834.
44. Ensign James Cooper, 31st Foot,—Died 9th July 1835.
45. Robert, infant son of James and Jane Dunbar,—Died 24th June 1824.
46. Neil Mulhern, late Quarter Master Sergeant, 31st Regiment of Foot,—Died 25th November 1834.
47. Captain Alexander Beatty, 31st Foot,—Died 26th May 1834.
48. Lieutenant George Allen, 7th L. C.,—Died 20th October 1821.
49. John Henry, infant son of Major Henry Howtrey,—Died 3rd July 1824.
50. Margaret, wife of Sergeant-Major William Martin, 23rd N. I.,—Died 18th January 1832.
51. Francis Russel Eager, Major, 31st Foot,—Died 21st December 1832.
52. Eleanor Elizabeth, wife of Richard Laughton, Assistant Surgeon, Bengal Establishment,—Died 16th May 1830.
53. Mary Vincent McDowell, infant of James and Julia McDowell,—Died 1st September 1824.
54. Lieutenant-Colonel Dickson, Commanding VII Light Cavalry,—Died 24th July 1828.
55. John Henry, infant of Charles Radock, Riding Master, 3rd B. H. Artillery,—Died 5th May 1833.
56. Henry Shill White, Cornet, 2nd Native Cavalry,—Died 25th December 1816.

57. Emily, infant of Color Sergeant Hallasey, 13th L. Infantry,—Died 26th August 1856.
58. Lieutenant John Frederick Sandford, 19th N. I.,—Died 16th May 1816.
59. George Richard West, Quarter Master Sergeant, 3rd B. H. A.,—Died 18th January 1835.
60. James Byrnes, Musician, 13th Light Infantry,—Died 30th July 1838.
61. Corporal Bartholomew Hart, Native of Glenmore, Cork, Ireland, 31st Regiment,—Died 24th September 1833.
62. Richard Green, Musician, 13th Light Infantry,—Died 26th April 1836.
63. Private Henry Appleton, 13th Light Infantry,—Died 4th January 1837.
64. Catherine, infant of Sergeant Michael Kelley, 13th Light Infantry,—Died 18th December 1840.
65. Private Michael Morrissey, 13th Light Infantry,—Died 17th October 1836.
66. James Darress, Musician, 13th Light Infantry,—Died 8th March 1836.
67. Captain R. T. Greene, 31st Foot,—Died 21st December 1835.
68. Lieutenant William Talbot Shakespeare, 13th Regiment Light Infantry,—Died 8th April 1838.
69. Richard Fitzgerald, son of Lieutenant George King, 13th Light Infantry,—Died 27th August 1838.
70. Matilda, daughter of Major Stephen Swayne, Commanding 5th Regiment, B. N. I.,—Died 18th August 1840.
71. Lieutenant Fred. Jenkins, 44th Regiment,—Died 9th September 1840.
72. Captain R. E. Keily, 13th Light Infantry,—Died 11th September 1838.
73. Surgeon Oswald Hunter, M. D., 6th Light Cavalry,—Died 14th January 1820.

A. H. BENTON,
Deputy Commissioner.

DY. COMMISSIONER'S OFFICE;
KARNAL,
The 28th February 1878.

NOTICE.

Wanted a Store-keeper for the Bareilly Division, Military Works. Must be able to keep accounts in English. Salary Rs. 20, rising to Rs. 30. Security of Rs. 400 required.

Apply to Executive Engineer, Military Works, Bareilly, enclosing certificate of character and previous employment.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

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INDIAN OCEAN.

Indian Ocean, Curves of equal magnetic variation for 1877. By R. C. Carrington. Price, Annas 8.

INDIA, WEST COAST.

Kurrachee to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Vingorla to Cape Comorin. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Bombay Harbour, showing the outer fishing-stakes, by Commander A. D. Taylor, May 1877. Price, Annas 8.

Sketch of the Entrance to Rajpuri River. By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

Goa and Marmagao Roadsteads. By Commander A. D. Taylor, 1877. Price, Annas 12.

Quilon Roads. Lieutenant Taylor, R.N., 1858. Price, Annas 8.

Lakadivh Group—Cherbaniani Reef, Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, R.N., 1848. Price, Annas 12.

Byramgore Reef or Chereapani, and Andria Bank. Lieutenants Selby and Taylor, R.N., 1848. Price, Annas 8.

TRAVANCORE.

Kolachel Roadstead, with plan of Enciam Rocks. Surveyed by M. Chapman, R.N., 1875. Price, Re. 1-8.

INDIA, EAST COAST, BAY OF BENGAL, &c.
Cape Comorin to Coconada, including the Island of Ceylon. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynham and Commander A. D. Taylor, 1877. Price, Re. 1.

Coromandel Coast. Sheet No. 2, from Latitude 15° to 16° 30' N. Price, Re. 1.

Sheet No. 3, from Latitude 13° to 15° N. Price, Re. 1.

Sheet No. 4. Lieutenant M. A. Sweny, R.N., 1859-60. Price, Re. 1.

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor, 1877. Price, Re. 1.

Coconada to Bassein River. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Coringa or Coconada Bay, showing the Northern Godavery Mouths. By Navigating Lieutenant Hammond, R.N., 1875. Price, Re. 1-8.

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. Price, Re. 1.

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals and entrance to the Roopnarain River. By Navigating Lieutenant Coghill, R.N. Price, Re. 1-8.

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. Price, Re. 1.

Bassein River to Pulo Penang, including the Andaman and Nicobar Islands. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. (In course of publication.)

Chittagong or Kornafuli River. Entrance by Lieutenant G. C. Hammond, R.N., 1876. (In course of publication.)

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1-12.

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. Price, Re. 1.

Coast of Tenasserim—Tavoy River, from a Sketch by Lieutenant R. Moresby, with Corrections and Additions, by Commander A. D. Taylor, 1876. Price, Re. 1.

Kopah Inlet, from a Sketch by Commander A. D. Taylor, 1876. Price, Re. 1.

SIAM, MALAY PENINSULA, WEST COAST.
Salang Island (Junkseylon). Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

Junkseylon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, Africa, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth lettered. Price, Rs. 16; packing and postage, Re. 1-12.

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from official information. By R. C. Carrington, F.R.A.S., 1878. Price, Re. 1.

Spheroidal Tables, for every ten minutes of the quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles contained in a degree of longitude under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression &c. By R. C. Carrington, F.R.A.S., 1877. Price, Re. 1.

Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Annas 4.

Mergui Archipelago. By Commander A. D. Taylor, R.N., 1876. Price, Annas 4.

Junkseylon and adjacent Islands. By Commanders A. deRichelieu and A. D. Taylor, R.N., 1876. Price, Annas 4.

False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876. Price, Annas 4.

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Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877. Price, Annas 4.

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Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, R.N., and the Master Attendant of Kurrachee, 1877. Price, Annas 4.

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- " 13. Position of Raleigh Rock, and additional beacons.
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- " 19. Correct position of Santipilly Light-house.
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- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal light-vessel and light at Pooree.
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- " 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock light, Bombay.
- " 6. Alteration of Malwan Light.
- " 7. Situation of Kintoan Light-Vessel. China-Sea, Yang-Tse-Kiang.
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CALCUTTA, SATURDAY, MARCH 23, 1878.

Register
No. 33.

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PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

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SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 16th March 1878.

No. 7.—With reference to the Department of Revenue Agriculture, and Commerce Notification No. 61, dated 1st February 1878, the usual subsidiary leave preparatory to furlough, from the forenoon of the 18th instant, is granted to Mr. John O. N. James, Assistant Surveyor General.

No. 8. Captain E. H. Steel, Officiating Assistant Superintendent, 1st Grade, is appointed to officiate as Assistant Surveyor General, *vice* Mr. J. O. N. James.

The 19th March 1878.

No. 9.—The following temporary promotions are made in the Junior or Subordinate Branch of the Department, with effect from the 1st January last, to fill existing vacancies caused by the absence on furlough of Mr. M. J. Ogle, Surveyor, 4th Grade, of Messrs. A. Cheunell and J. W. Macdougall, Assistant Surveyors, 1st Grade, and of Mr. J. O. Toole, Assistant Surveyor, 2nd Grade:—

Mr. C. F. Hamer, Assistant Surveyor, 1st Grade,—to Surveyor, 4th Grade, until further orders.
Mr. E. A. Wainright, Assistant Surveyor, 2nd Grade,—to Assistant Surveyor, 1st Grade, until further orders.
Mr. R. C. D. Ewing, Assistant Surveyor, 2nd Grade,—to Assistant Surveyor, 1st Grade, until further orders.
Mr. W. J. Cornelius, Assistant Surveyor, 2nd Grade,—to Assistant Surveyor, 1st Grade, until further orders.
Mr. C. P. Torrens, Assistant Surveyor, 3rd Grade,—to Assistant Surveyor, 2nd Grade, until further orders.
Mr. W. Robert, Assistant Surveyor, 3rd Grade,—to Assistant Surveyor, 2nd Grade, until further orders.
Mr. T. Shaw, Assistant Surveyor, 3rd Grade,—to Assistant Surveyor, 2nd Grade, until further orders.

Mr. W. H. Penrose, Assistant Surveyor, 3rd Grade,—to Assistant Surveyor, 2nd Grade, until further orders.

Mr. A. Kitchen, Assistant Surveyor, 4th Grade,—to Assistant Surveyor, 3rd Grade, until further orders.

Mr. P. White, Assistant Surveyor, 4th Grade,—to Assistant Surveyor, 3rd Grade, until further orders.

Mr. B. M. Wilson, Assistant Surveyor, 4th Grade,—to Assistant Surveyor, 3rd Grade, until further orders.

Mr. E. P. S. Hill, Assistant Surveyor, 4th Grade,—to Assistant Surveyor, 3rd Grade, until further orders.

In consequence of the absence on furlough of Mr. W. C. G. Barekley, Assistant Surveyor, 3rd Grade, who returned to duty on the afternoon of the 2nd instant, Mr. E. H. S. Gasper, Assistant Surveyor, 4th Grade, receives temporary promotion to the 3rd Grade from the 1st January to the 2nd March inclusive, and then reverts to his substantive position.

The 22nd March 1878.

No. 10.—Mr. G. P. Tate is appointed an Assistant Surveyor, 4th Grade, with effect from the 12th instant, to fill an existing vacancy.

No. 11.—Mr. George Hugh O'Donel, Assistant Surveyor, 4th Grade, is granted leave of absence for three months from the 5th instant, under Section 3, Supplement F of the Civil Leave Code.

J. T. WALKER, *Colonel, R.E.,*
Surveyor General of India.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 13th March 1878.

No. 28.—Sergeant R. Madams, on return from furlough, is posted to the Lahore Command, Military Works.

No. 29.—Honorary Lieutenant L. Desmond, Barrack Master, 1st Class, is transferred from Lahore Command, Military Works, to Rawul Pindi Command, Military Works.

Conductor N. Hutchinson, Barrack Master, 2nd Class, is transferred from Oudh Command, Military Works, to Rawul Pindi Command, Military Works.

No. 30.—With reference to Government of India, Public Works Department, Notification No. 75, dated 15th February 1878, Lieutenant W. T. Shone, R.E., Assistant Engineer, 1st Grade (temporary rank), is posted to the Lahore Command, Military Works.

The 15th March 1878.

No. 31.—With reference to Public Works Department Notification No. 270, dated 4th June 1877, Baboo Ramessur Nath, Assistant Engineer, 1st Grade, reported his departure on the forenoon of 28th February 1878, to join the Tirhoot State Railway.

No. 32.—With reference to Inspector General's Notification No. 23, dated 16th February 1878, Major W. B. Holmes, R.E., received charge of the Office of Superintending Engineer, Sirhind Command, Military Works, from Mr. J. P. C. Anderson, on the afternoon of the 23rd February 1878.

No. 33.—Major C. N. Judge, R.E., Executive Engineer, 1st Grade, on return from furlough, is

granted thirteen days' subsidiary leave from 17th February 1878.

No. 34.—Captain M. A. Alves, R.E., Executive Engineer, 3rd Grade, on return from furlough, is posted to the Rawal Pindi Command, Military Works.

No. 35.—Captain T. O. Wingate, Assistant Engineer, 2nd Grade, on return from furlough, is posted to the Meerut Command, Military Works.

C. W. HUTCHINSON, *Colonel, R.E.,*
Insp. Genl. of Military Works.

Lahore Command.

Lahore, the 16th March 1878.

No. 7.—Referring to Notification No. 6 of 13th February 1878, Emdandeon, Accountant, Executive Engineer's Office, Mooltan Division, reported his return to duty, on the 11th March 1878, from one month's privilege leave.

The 19th March 1878.

No. 8.—Captain G. D. A. Jackson, Executive Engineer, is transferred from the Dalhousie Division, Military Works, to the Lahore Division, Military Works. He reported his arrival at Meerut on the forenoon of the 14th instant.

No. 9.—With reference to Inspector General's Notification No. 28 of 13th March, Sergeant Madams, Overseer, reported his return from furlough, at Mooltan, on the 21st February 1878.

D. WARD, *Major, R.E.,*
Offg. Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 14th March 1878.

No. 17.—The following transfers are made in this Command:—

Corporal J. Dargie, Overseer, 1st Grade, from the Chakrata to the Morar Division, Military Works.

Sergeant I. Thomas, Overseer, 1st Grade, from the Morar to the Chakrata Division, Military Works.

No. 18.—Synd Mudud Hossein, Overseer, 1st Grade, Meerut Division, Military Works, returned on the 12th instant from the two months' sick leave granted to him in Notification No. 3 of 25th January 1878.

The 15th March 1878.

No. 19.—Mr. S. J. Newitt, temporary Supervisor, 2nd Grade, Agra Division, Military Works, is granted privilege leave for three months with effect from the 15th April 1878.

No. 20.—With reference to Notification No. 11 of 16th February last, Sergeant J. McClure, Acting Barrack Master, left the Ranikhet Division, Military Works, on the forenoon of the 5th March 1878 and joined the Morar Division, Military Works, on the forenoon of the 11th idem.

The 19th March 1878.

No. 21.—Privilege leave for three months is granted to Mr. W. Sinclair, Supervisor, Agra Division, Military Works, with effect from the 15th April 1878, or from such date as he may avail himself of the same.

A. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works.

Presidency Command.

Calcutta, the 19th March 1878.

No. 11.—Major J. H. Crowdy, R.E., Executive Engineer, 2nd Grade, received over charge from Mr. W. H. Johnson, C.E., of the Fort William Division, on the afternoon of 4th February 1878.

No. 12.—The following words in this Office Notification No. 1 of 31st January 1878 should be omitted:—

"and assumed charge of the Division."

The 20th March 1878.

No. 13.—Barrack Sergeant W. Collyer, attached to Barrackpore Division, Military Works, availed himself of the 15 days' privilege leave granted in this office Notification No. 5 of 5th instant on the afternoon of 6th idem and returned to duty on the forenoon of 18th.

The unexpired portion of the leave is cancelled.

J. H. CROWDY, *Major, R.E.,*
In charge, Supdg. Engr.'s Office,
Presidency Command,
Military Works.

Sirhind Command.

Umballa, the 18th March 1878.

No. 3.—Sergeant A. McDowell, Overseer, 1st Grade, transferred to this Command in Inspector General Military Works' Notification No. 22 of 16th February 1878, is posted to the Dugshai Division, Military Works. He joined his Division on the forenoon of the 5th February 1878.

WILLIAM B. HOLMES, *Major, R.E.,*
Supdg. Engr., Sirhind Command,
Military Works.

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

The under-mentioned students have passed the Medical Examinations:—

SECOND M. B. EXAMINATION.

FIRST DIVISION.

In Alphabetical Order.

Chakravarti, Biharilal	... Medical College.
Maitra, Bipinvihari	... Ditto.

SECOND DIVISION.

In Alphabetical Order.

Gupta, Durgadas	... Medical College.
Mitra, Upendranath	... Ditto.
Mukhopadhyay, Amarchand	... Ditto.
Sadukhan, Khirodechandra	... Ditto.
Syed Hossain	... Ditto.

The under-mentioned candidate has passed the Examination for Honors in Law:—

Ray, Bipinchandra	... Presidency College.
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SENATE HOUSE,
The 12th March 1878.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 18th March 1878.

No. 12.—Mr. W. K. Stent, Assistant Engineer, 1st Grade, Western Rajputana Railway, passed the Departmental Standard Examination in Hindustani on the 26th February 1878.

W. C. FURNIVALL,
Offg. Director.

Western System.

Rawal Pindi, the 16th March 1878.

No. 20.—Mr. W. Wiseman, A.I.C.E., Executive Engineer, 4th Grade (temporary rank), Indus Valley State Railway, is granted furlough for 18 months under Section 12, provisos 1 and 2, of the Civil Leave Code; and subsidiary leave for 10 days, under Section 24 of the same Code.

The furlough to commence on 1st May 1878, and subsidiary leave on 21st April 1878, or from such subsequent date as they may be availed of.

ALEX. GRANT,
Director of State Railways,
Officiating in the Western System.

RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Agra, the 18th March 1878.

No. 11.—With reference to the Government of India, Public Works Department, Notification No. 104, dated 7th instant, Mr. R. N. Burn, Deputy Examiner (temporary rank), was relieved of his duties in the Office of the Examiner of Accounts, Rajputana State Railway, on the afternoon of the 13th idem.

WM. J. GALWEY,
Acting Manager.

CHARLES H. TAWNEY,
Registrar.

PARTICULARS,

Balance on 15th March 1878

Balance against India

W. D. CRUICKSHANK,
Offg. Secretary and Treasurer.

LIABILITIES.

RUPRES

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors.
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

NOTES PARTIALLY LOST OR DESTROYED.

FORT ST. GEORGE, Asst. Genl.'s Office,)
 The 11th March 1878.)

Allahabad Circle

ALLAHABAD.—Paper Currency Office; }
The 14th March 1878. }

24

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
483	... O 33—28967	Rs. 100	Babu Bheemsanker Sastry.
	... " —28968	100	
	... " —34413	100	
	... " —31321	100	
	... " —30395	100	
	... " —42460	100	
	... " —36949	100	
	... " —36948	100	
	... " —15759	100	
	... " —15760	100	
	... " —35949	100	
	... " —15565	100	
484	... O 33—01741	100	Babu Ram Kasub Sircar.
485	... O 20—97908	20	Babu Probode Chunder Roy.
486	... L 92—84410	50	Mr. W. Holmes.
487	... O 27—57736	500	Babu Lal Behari Dutt.
488	... O 12—63996	10	Mr. J. Andrews.
	... " —82355	10	
490	... L 92—22700	50	Babu Narendra Nath Bose.
491	... A 50—01986	10	Babu Gobind Prosad Das.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
318	... L 74—44066 }	Rs. 10	Hasan Ali.
	... " —44065 }		
319	... L 99—04506 }	10	Babu Protap Chunder Kur.
	... " —04516 }		
320	... O 1—88945 }	10	Babu Pittambur Sircar.
	... L 60—58053 }		
322	... L 27—31548 }	5	Babu Ram Chunder Budden.
	... D 10—82914 }		
	... L 23—60057 }	5	
	... " —60056 }		
323	... L 46—51646 }	20	Ramessur Tah and Bukessur Tah.
	... " —51649 }		
	... L 46—84307 }	20	
	... " —84335 }		
324	... L 25—54532 }	5	Chakouree Lal.
	... " —54531 }		
516	... L 97—89557	10	Babu Sham Lal Mohajun.
517	... O 21—31694	20	Mr. P. Charriot.
518	... O 21—28609	20	Babu Muti Lal Dutt.
	... " —28606	20	
519	... O 1—48233	10	Babu Hira Lal Bose.
520	... O 20—02672	20	Quarter Master Sergeant H. Hoombers.
521	... L 11—42911	5	Chao Lal.
522	... L 63—28784	20	Babu Shosheebhoosun Gupta.
523	... L 94—29057	100	Babu Hriday Nath Dey.
	... O 20—36345	20	
	... O 11—93367	10	
	... O 9—80179	10	
524	... O 10—97598	10	Mangal Bhatuwala.
	... O 11—02312	10	
525	... L 94—89698	100	Mohamed Tajuddeen Hossain.
	... " —89699	100	
	... " —89700	100	
526	... O 20—75392	20	Babu Ashootosh Chatterjee.
527	... O 10—75534	10	Mr. C. Gilmore.
528	... A 13—58996	100	Babu Gobind Prosad Das.
	... A 67—17796	10	
529	... L 20—45145	5	Babu Tarakinkur Dutt.
530	... A 80—32698	10	Babu Khetter Mohan Chunder.
531	... L 81—85956	50	Messrs. J. H. Fergusson & Co.
532	... L 26—93955	5	Babu Chunder Mohan Sen.
	... L 90—12876	20	
533	... O 6—45857	10	Babu Mohendra Nath Bose.
534	... L 29—72259	5	Mr. C. J. Dumaine.

CALCUTTA.—Paper Currency Dept.;
The 22nd March 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

Nagpur Circle.

NOTE WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1877-78.		Rs.	
W8	... F 9—71156	50	Acheburlall, Abkari Darogah, Hoshungabad.
M12	... F 13—29297 }	Rs. 5	Bunsilal Abeer Chund, Rai Bahadur, Nagpur.
	... " —29298 }		

MISMATCHED NOTE.

NAGPUR.—Paper Currency Office;
The 14th March 1878.

C. G. VANSITTART,
Asstt. to Depy. Acctt. Genl., C. P., in charge of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W16	... M 36—05782	100	The Deputy Collector of Sholapur.
	... M 25—39928	100	
W17	... " —84177	100	The District Superintendent of Police, Khandwah.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
H29	... M 33—10270	20	Rustomji Muncherji Pavri, Nawsarce.
	... M 29—88986	10	
	... M 31—37578	10	
	... M 32—52608	10	
H30	... M 33—06920	20	Conductor J. M. Keely, Mhow.
	... " —00498	20	
	... M 4—81600	5	
M23	... M 6—11577 }	5	Merwanji Framji, Grant Road, Bombay.
	... M 3—79755 }		
M24	... M 22—55333 }	20	The Port Trust, Bombay.
	... " —55332 }		
M25	... C 98—86576 }	10	Ookerjee Dinshaw, Golwar St., Fort Bombay.
	... " —86578 }		
M26	... C 89—38150 }	10	Cursetji Framji, No. 70, Patel Street, Fort Bombay.
	... C 83—37395 }		

BOMBAY.—Paper Currency Dept.;
The 18th March 1878.

W. WELLS,
Assistant Commissioner.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
22	... E 13—30400	100	Devi Das, servant of Shah Bodhraj, Rawul Pindi.
23	... E 4—41035	50	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
3	... E 12—60809 }	20	Gunga Pershad, Treasurer, Umballa.
	... " —60805 }		
23	... E 8—04991	5	Bukhtawer Sing, Contractor, Rohtak.
	... E 10—88591	10	
	... E 15—17608	50	
24	... E 13—21206	100	Mrs. Mary McKim, Meerut.
72	... E 7—46566	5	
	... " —91484	5	J. Taylor, Esq., Calcutta.
	... E 10—81241	10	
89	... E 7—34528	5	Lala Sardha Ram, Honorary Secretary, Punjab Co-operative Association, Ltd., Lahore.
	... " —34528		
139	... E 10—62699	10	H. C. T. Robinson, Esq., Assistant Commissioner, Abbottabad.
	... E 12—53824	20	

LAHORE.—Paper Currency Office;
The 15th March 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mar. 11	2,625	2,95,163	1,96,063	78,289	66,503	57,40,197
" 12	...	2,73,822	...	77,239	66,96,693	57,93,672
" 13	...	2,90,729	...	77,239	68,88,247	58,24,980
" 14	3,100	...	...	39,570	70,68,482	51,68,276
" 15	2,416	...	13,416	67,418	71,10,753	59,79,119
" 16	...	...	...	69,831	68,10,671	59,79,119

CALCUTTA MINT.
The 19th March 1878.

J. F. TENNANT,
Offg. Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th March 1878.

GOVERNMENT SIMLA PASSENGER DAK.

Through booking from Umballa to Simla.

Arrangements have been made with effect from the 15th March for booking Express Carriage Daks from Umballa to Kalka, and Express Tonga Daks from Kalka to Simla, at the Calcutta Post Office,* under certain rules and conditions, of

* Post Master's room, east verandah, between the hours of 10 A. M. and 4 P. M.

which a printed copy can be obtained on application to the Post Master, Calcutta. These arrangements will continue in force till the 25th April.

2. The charge for an Express Carriage Dāk from Umballa to Kalka will be Rs. 20. The charge for an Express Tonga Dāk from Kalka to Simla will be Rs. 20.

3. From the 1st April three ordinary vans carrying mails will also leave the Umballa Post Office—one in the morning at or about 5 A. M., and two others in the evening at or about 7 P. M. and 9-40 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit) at a charge of Rs. 2½ per seat.

4. From the same date, *viz.*, 1st April, two mail tongas will start from Kalka—one at about 3 A. M., and another at about 10-30 A. M. If the weight of mails admit of it, passengers can be accommodated in these tongas at Rs. 5 a seat. Seats in the Mail tongas can be booked only in the Umballa and Kalka Offices.

5. The Tonga Dāks are not Government Dāks, but those of a private agency called the Mountain Carrying Company, under the management of Mr. Lowrie, and under contract with the Post Office for the conveyance of mails.

TURTON SMITH,

Asst. Dir. Genl. of the Post Office of India.

The 28th January 1878.

The Passenger and Mail Cart Service between Caragola and Siligoree, hitherto kept up by the Postal Department, will, in consequence of the opening of the Northern Bengal State Railway, be discontinued from the 1st February 1878.

The 2nd March 1878.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Siliguri and Darjeeling by Tonga.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

J. MACFARLAN,

Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 4½ miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 22nd March 1878.

Mails for Chittagong, Akyab, and Kyouk Phyou, for transmission per Steamer *Calcutta*, will be closed at the General Post Office on Sunday, the 24th March 1878, at 6 P. M.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Chanda* (mails for Port Blair and Camorta can be sent by this opportunity), will be closed at the General Post Office on Sunday, the 24th March 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 25th March 1878, at 6 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 26th March 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Canara*, will be closed at the General Post Office on Wednesday, the 27th March 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 29th March 1878.

2 Book-post and pattern packets must be posted on the 28th March 1878.

A. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 30th March 1878, at 6 P. M.

E. C. GEORGE,

Post Master of Calcutta.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 21st March 1878 ... Rs. 1,85,05,177-8-4

W. WATERFIELD,

Treasurer to the Govt. of India.

CALCUTTA,
22nd March 1878.

NOTICE.

ODUH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sāl beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @	Rs. 2 10 0	per cubic foot.
22 " @	" 2 12 0	"
23 " @	" 2 14 0	"
24 " @	" 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @	" 2 4 0	"
under 7 " @	" 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

The monuments of the persons named in the list appended in the Karnal Cemeteries are in want of repairs. The friends of the deceased, who desire their maintenance, are requested to communicate with the Deputy Commissioner, Karnal, Panjab, within two months.

This notice is given with reference to the following Rule XII of the rules for the care and use of Government Cemeteries, promulgated with Government of India's Notification (Home Department) No. 421, dated 12th December 1877:—

"RULE XII (1). The Chaplain should communicate with the friends of the deceased when a monument needs repairing, or when such communication is not possible, advertise three times in the *Gazette of India* and the *Gazette of the Province*. If it falls into a ruinous condition, and no party will undertake to restore it, the ruined monument must be made level with the ground during the next repairs, and any slab it contained must be placed over the grave in simple masonry, or be inserted in the wall."

NEW CEMETERY.

1. Major-General W. C. Baddeley, C.B.,—Died 19th December 1842.
2. Alice, wife of Commissary Sergeant P. Donahue,—Died 26th July 1844.
3. Benjamin Raywood, Troop Sergeant-Major, 3rd or K. O. L. D.,—Died 1st June 1843.
4. Brevet Major W. H. Terraneau, 24th N. I.,—Died 11th October 1843.
5. Donald Luis Grant, son of Captain D. M. Cameron, 3rd Regiment, or Buffs,—Died 12th December 1841.
6. William James Hamilton, Lieutenant, Her Majesty's 3rd Regiment, or Buffs,—Died 21st October 1841.
7. Lieutenant P. S. Macmullen, 1st European Light Infantry,—Died 1st November 1842.
8. Ellen Julia Sinclair, infant of Captain Hawthorne, 7th Light Cavalry,—Died 4th November 1842.
9. Francis Thomas, son of Captain Yerbury, Her Majesty's 3rd Light Dragoons,—Died 28th November 1842.
10. Archibald Robert, son of William Johnson,—Died 7th January 1849.
11. George, son of Sergeant William Allsopp, Governor General's Department,—Died 14th August 1847.
12. Edward Paddock, late Sergeant in the Band of Her Majesty's 3rd, or K. O. L. D.,—Died 2nd October 1843.

13. Wife of Private W. Wood, Her Majesty's 3rd, or K. O. L. D.,—Died 1st September 1843.

14. William Perry Colburn, son of Sergeant-Major Colburn, 3rd Regiment, or Buffs,—Died 15th August 1840.

15. John Martin, Overseer, Western Jamna Canal,—Died 3rd November 1838.

16. John Frost, Sergeant, 3rd Light Dragoons,—Died 7th November 1843.

17. John Bond, Apothecary,—Died 19th September 1843.

18. Private John Critchell, 3rd K. O. L. D.,—Died 2nd October 1843.

19. Elizabeth, wife of T. S. M. T. Clarke, Her Majesty's 3rd K. O. L. D.,—Died 12th September 1843.

20. William, son of Captain H. W. Mathews, 43rd N. I.,—Died 24th June 1842.

21. Jane, wife of I. H. Peter, Apothecary, 1st Engineers,—Died 5th November 1842.

OLD CEMETERY.

22. Sergeant Fitzgerald, Her Majesty's 31st Regiment,—Died 22nd June 1833.

John Isaac Fitzgerald, son of Sergeant Fitzgerald,—Died 23rd July 1831.

Catherine, wife of Sergeant Fitzgerald,—Died 10th August 1832.

23. Susan Margaret Lamb, daughter of Sergeant Patrick, 4th Company, 2nd B. Artillery,—Died 27th September 1859.

24. James Winn, Apothecary,—Died 30th May 1843.

Jessy, daughter of above,—Died 29th May 1843.

Henrietta, daughter of above,—Died 4th January 1833.

Henrietta, wife of above,—Died 10th December 1838.

25. William Edwin Charles Vallentine,—Died 22nd May 1835.

26. Elizabeth Jane, daughter of Conductor Thomas Steel,—Died 5th June 1834.

27. Elizabeth, infant daughter of Color Sergeant I. N. Haseltine, 13th N. I., and Charlotte, his wife,—Died 10th October 1838.

28. Private Peter Walsh, 3rd Regiment, or Buffs,—Died 12th December 1840.

29. Jane, wife of Bombardier W. Dixon, 1st B. H. A.,—Died 10th May 1841.

30. Susan, infant daughter of Lieutenant Alexander, 5th L. C.,—Died 11th June 1829.

31. Francis S. Brownlow, son of Captain Brownlow, Deputy Assistant Adjutant General,—Died 26th July 1839.

32. Surgeon Andrew Stratton, 2nd L. C.,—Died 27th September 1829.

33. Captain E. C. T. B. Hughes, Regiment of Artillery,—Died 16th October 1837.

34. Sarah, wife of Mr. John Sperrin, Deputy Assistant Commissary of Ordnance,—Died 27th November 1847.

35. Captain John Dethick Crommelin, Bengal Horse Artillery,—Died 7th September 1830.

36. Erroll Blake, Lieutenant, Bengal Regiment of Artillery, brother to Lord Wallscourt,—Died 3rd September 1827.

37. Elizabeth, wife of J. Ferney, Ordnance Commissariat,—Died 1st August 1828.

38. Private James Ellen, 3rd K. O. L. D.,—Died 1st January 1841.
39. Thomas Johnson, 3rd Regiment, or Buffs,—Died 25th May 1841.
40. Theophilus McPherson, son of Thomas Theophilus Metcalfe, C. S.,—Died 15th July 1821.
41. John Albert, son of Sergeant Albert, Madras Commissariat Department,—Died 5th May 1841.
42. James, infant son of Captain J. D. Parsons, Sub-Assistant Commissary General,—Died 15th July 1825.
43. Anne Lockington, wife of Mr. Richard Lockington,—Died 3rd February 1834.
44. Ensign James Cooper, 31st Foot,—Died 9th July 1835.
45. Robert, infant son of James and Jane Dunbar,—Died 24th June 1824.
46. Neil Mulhern, late Quarter Master Sergeant, 31st Regiment of Foot,—Died 25th November 1834.
47. Captain Alexander Beatty, 31st Foot,—Died 26th May 1834.
48. Lieutenant George Allen, 7th L. C.,—Died 20th October 1821.
49. John Henry, infant son of Major Henry Howtrey,—Died 3rd July 1824.
50. Margaret, wife of Sergeant-Major William Martin, 23rd N. I.,—Died 18th January 1832.
51. Francis Russel Eager, Major, 31st Foot,—Died 21st December 1832.
52. Eleanor Elizabeth, wife of Richard Laugh-ton, Assistant Surgeon, Bengal Establishment,—Died 16th May 1830.
53. Mary Vincent McDowell, infant of James and Julia McDowell,—Died 1st September 1824.
54. Lieutenant-Colonel Dickson, Commanding VII Light Cavalry,—Died 24th July 1828.
55. John Henry, infant of Charles Radock, Riding Master, 3rd B. H. Artillery,—Died 5th May 1833.
56. Henry Shill White, Cornet, 2nd Native Cavalry,—Died 25th December 1816.
57. Emily, infant of Color Sergeant Hallasey, 13th L. Infantry,—Died 26th August 1856.
58. Lieutenant John Frederick Sandford, 19th N. I.,—Died 16th May 1816.
59. George Richard West, Quarter Master Sergeant, 3rd B. H. A.,—Died 18th January 1835.
60. James Byrnes, Musician, 13th Light Infantry,—Died 30th July 1838.
61. Corporal Bartholomew Hart, Native of Glenmore, Cork, Ireland, 31st Regiment,—Died 24th September 1833.
62. Richard Green, Musician, 13th Light Infantry,—Died 26th April 1856.
63. Private Henry Appleton, 13th Light Infantry,—Died 4th January 1837.
64. Catherine, infant of Sergeant Michael Kelley, 13th Light Infantry,—Died 18th December 1840.
65. Private Michael Morrissey, 13th Light Infantry,—Died 17th October 1836.
66. James Darress, Musician, 13th Light Infantry,—Died 8th March 1836.
67. Captain R. T. Greene, 31st Foot,—Died 21st December 1835.

68. Lieutenant William Talbot Shakespeare, 13th Regiment Light Infantry,—Died 8th April 1838.
69. Richard Fitzgerald, son of Lieutenant George King, 13th Light Infantry,—Died 27th August 1838.
70. Matilda, daughter of Major Stephen Swayne, Commanding 5th Regiment, B. N. I.,—Died 18th August 1840.
71. Lieutenant Fred. Jenkins, 44th Regiment,—Died 9th September 1840.
72. Captain R. E. Keily, 13th Light Infantry,—Died 11th September 1838.
73. Surgeon Oswald Hunter, M. D., 6th Light Cavalry,—Died 14th January 1820.

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- No. LX.—Report on the Political Administration of the Territories comprised within the Central India Agency for the year 1866-67. *Price, Re. 1-12; packing and postage, 5 annas.*
- No. LXI.—Report on the Land Revenue Settlement of the Saugor District, Jubbulpore Division, Central Provinces, effected by Lieutenant-Colonel J. N. H. Maclean, 1867. *Price, Re. 1-8; packing and postage, 5 annas.*
- No. LXII.—Report on the Land Revenue Settlement of the Bhundara District, Central Provinces, effected by A. J. Lawrence, B. C. S., 1868. *Price, Re. 1-8; packing and postage, 6 annas.*
- No. LXXIII.—Report on the Political Administration of the Rajpootana State for 1868-69. *Price, Rs. 2-4; packing and postage, 8 annas.*
- No. LXXV.—Report on the Political Administration of the Territories comprised within the Central India Agency for 1868-69, by Col. H. D. Daly, C.B. *Price, Rs. 2-8; packing and postage, 8 annas.*
- No. LXXIX.—Official Narrative of the Expedition to explore the Trade Routes to China via Bhamo, under the guidance of Major E. B. Sladen, Political Agent, Mandalay. *Price, Rs. 2-8; packing and postage, 8 annas.*
- No. LXXXII.—Report on the Political Administration of the Territories comprised within the Central India Agency for 1869-70. *Price, Rs. 2-8; packing and postage, 6 annas.*

- No. LXXXVI.—Report on the Political Administration of the Territories comprised within the Central India Agency for 1870-71. *Price, Rs. 2-8; packing and postage, 6 annas.*
- No. CI.—Report on the various Arab Tribes in the neighbourhood of Aden. *Price, 8 annas; packing and postage, 2 annas.*
- No. CV.—Voyage on the Euphrates, Suklewich to Muskeneh. *Price, Re. 1-8; packing and postage, 5 annas.*
- No. CIX.—Annual Administration Report of the Munipoor Agency for the year ending 30th June 1873. *Price, 4 annas; packing and postage, 2 annas.*
- No. CXVIII.—Annual Administration Report of the Munipoor Agency for the year ending 30th June 1873-74. *Price, annas 4; packing and postage, 2 annas.*
- No. CXIX.—Report on the Administration of the Ajmere and Mhairwarra Districts for 1873-74. By A. C. Lyall, Esq., Officiating Chief Commissioner. *Price, Re. 1; packing and postage, 6 annas.*
- No. CXX.—Rajpootana Dispensary, Vaccination, Jail, and Sanitary Report for 1874. *Price, 12 annas; packing and postage, 4 annas.*
- No. CXXIV.—Report on the working of the Thuggee and Dacoity Department for the year 1874. By Major E. R. C. Bradford, General Superintendent of operations for the suppression of Thuggee and Dacoity. *Price, 8 annas; packing and postage, 2 annas.*
- No. CXXV.—Report on the Administration of the Ajmere and Mhairwarra Districts for 1874-75. By Leslie S. Saunders, Esq., B.C.S., Commissioner. *Price, Re. 1; packing and postage, 6 annas.*
- No. CXXVI.—Administration Report of the Munipoor Agency for the year ending 30th June 1874-75. *Price, 4 annas; packing and postage, 2 annas.*
- No. CXXVII.—Rajpootana Dispensary, Vaccination, Jail and Sanitary Report for 1875. *Price, 12 annas; packing and postage, 4 annas.*
- No. CXXX.—Report on the Administration of the Ajmere and Mhairwarra Districts for 1875-76. *Price, Re. 2; packing and postage, 6 annas.*
- No. CXXXIV.—Administration Report of the Munipoor Agency for 1875-76. *Price, annas 4; packing and postage, 2 annas.*
- No. CXXXV.—Report on the Political Administration of the Territories within the Central India Agency, for the year 1875-76. *Price, Rs. 2; packing and postage, 6 annas.*
- No. CXXXIX.—Report on the Political Administration of the Rajpootana States, 1876-77. *Price, Rs. 3; packing and postage, 6 annas.*
- No. CXL.—Report on the Administration of the Ajmere and Mhairwarra Districts for 1876-77. *Price, Re. 1; packing and postage, 6 annas.*
- No. CXLI.—Rajputana Dispensary Vaccination, Jail and Sanitary Report for 1876. *Price, annas 12; packing and postage, 4 annas.*

FINANCIAL DEPARTMENT.

- Budget Estimate of Revenue, Expenditure, and Cash Balances of the Government of India for the year 1868-69. *Price, Rs. 2; packing and postage, 4 annas.*
- For the year 1869-70. *Price, Re. 1; packing and postage, 4 annas.*
- For the year 1870-71. *Price, Re. 1; packing and postage, 4 annas.*
- For the year 1871-72. *Price, Re. 1; packing and postage, 4 annas.*
- For the year 1872-73. *Price, Re. 1; packing and postage, 4 annas.*
- Annual Report on the operations of the Post Office in India for the year 1869-70. *Price, 8 annas; packing and postage, 2 annas.*
- List of Officers appointed by the Government of India in the Financial Department and of the office establishment of the Financial Secretary to the Government of India, with Appendix, published monthly. *Price, of each Number, 8 annas; packing and postage, 2 annas.*

The Financial Statements from the years 1863-64 to 1873-74. *Price, Re. 1 each; packing and postage, 2 annas each.*

Financial Statements bound in one Volume, from the years 1860-61 to 1872-73. *Price, Rs. 4; packing and postage, 12 annas.*

PUBLIC WORKS DEPARTMENT.

- No. 1.—Progress Report of Forest Administration in the Central Provinces, 1863-64. By Captain G. F. Pearson, 33rd M. N. I., Conservator of Forests, Central Provinces, with Appendices. *Price, Re. 1; packing and postage, 5 annas.*
- No. 2.—Progress Report of Forest Administration in British Burmah, 1863-64. By H. Leeds, Esq., Officiating Conservator of Forests, British Burmah, with Appendices. *Price, Re. 1; packing and postage, 4 annas.*
- No. 3.—Report upon the Deodar Forests of Bussahir, with Appendices: with a Map illustrating the situation of the Forests. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. 4.—Papers relating to Railway Communication between Bombay and the North-Western Provinces. Extending over the years 1864-65. *Price, Re. 1-8; packing and postage, 6 annas.*
- No. 5.—Report of the Operations on Light-houses during the season of 1864-65. By Lieut.-Col. A. Fraser, R.E., Superintendent of Light-houses. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. 7.—Progress Report of Forest Administration in British Burmah, 1864-65. By H. Leeds, Esq., Officiating Conservator of Forests, British Burmah. *Price, Re. 1; packing and postage, 3 annas.*
- No. 14.—Papers relating to the extension of Railway Communication in India, 3 Vols., with Supplement. *Price, Rs. 14 the set; packing and postage, Rs. 4-4.*
- No. XIII.—Progress Reports of the P. W. Dept. for 1854-55, 1856. *Price, Re. 1; packing and postage, 5 annas.*
- No. XVI.—Report on the Operations connected with the Hindoostan and Thibet Road from 1850 to 1855, by Captain D. Briggs. *Price, 12 annas; packing and postage, 5 annas.*
- No. XIX.—(1st) Report on the communication between Calcutta and Dacca, by Lieut. Greathed, 1855. (2nd) Progress of Dacca and Arracan Road, by Lieutenant Sims, 1855. (3rd) Report on the Creek Navigation from Akyah to Tounghoo, by Captain Dicey, 1854. (4th) Report on the Tounghoo Mountain Road, by Lieutenant Forlong, 1855. *Price, Rs. 3; packing and postage, 8 annas.*
- No. XXI.—Revenue Reports of the Ganges Canal for the year 1855-56, by Lieut. Col. R. Baird Smith; and Irrigation in Egypt, by Captain J. G. Fife. *Price, Re. 1; packing and postage, 4 annas.*
- No. XXII.—Official correspondence on the subject of attaching Lightning Conductors to Powder Magazines, 1839 to 1845. *Price, Re. 1; packing and postage, 5 annas.*
- No. XXV.—Selection of papers from 1853 to 1858, regarding the construction of a Light-house on the Alghuda Reef. *Price, Re. 1-8; packing and postage, 6 annas.*
- No. XXVI.—Report on the Government Iron Works at Kumaon, with Plans, Specifications, and Estimates for establishing Iron Works in Kumaon, and Remarks on the Iron Deposits of Himalayas, by W. Sowerby, 1858. *Price, Rs. 2; packing and postage, 8 annas.*
- No. XXXIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1859-60. *Price, Re. 1-8; packing and postage, 6 annas.*
- No. XXXIV.—Report on the Affairs of Kholat, from 1857 to 1860.
- Report of Operations in the Thuggee and Dacoity Departments during 1859 and 1860. *Price, Re. 1-8; packing and postage, 6 annas.*

Report on the Hyderabad Medical School, 1861.

- No. XXXV.—Reports on the Teak Forests in Pegu, and the Tenasserim and Martaban Provinces, 1860-61. *Price, Re. 1-8; packing and postage, 5 annas.*
- No. XXXVII.—Progress Report of Forest Administration in British Burmah, 1861-62. *Price, Re. 1-12; packing and postage, 4 annas.*
- No. XXXVIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1860-61. *Price, Re. 1-8; packing and postage, 5 annas.*
- No. XL.—Progress Report of Forest Administration in British Burmah, 1862-63. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLI.—Report on the projected Tramway between Nagpore and the Eastern Districts of the Central Provinces, by R. Temple, Esq., B. C. S., 1864. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLII.—Correspondence from 1858 to 1864, relating to the deterioration of lands from a destructive saline efflorescence called "Reh." *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLIII.—Report on the Mahanuddy and its Tributaries, the Resources and Trade of the adjacent Countries, and the proposed Works for the Improvement of Navigation and Irrigation, by R. Temple, Esq., B. C. S., Officiating Chief Commissioner, Central Provinces, 1864. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLIV.—Papers referring to the effects of Lightning on Buildings situated on elevated sites, 1864. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLV.—Memorandum on the River Hooghly, together with a Report on some Operations for its improvement carried on during 1862-63. *Price, Re. 1-8; packing and postage, 4 annas.*
- No. XLVII.—Progress Report of Forest Administration in the Central Provinces, 1862-63. *Price, Re. 1-4; packing and postage, 6 annas.*

Selections from the Records of the "Calcutta Gazette."

Selections from *Calcutta Gazettes* of the years 1816 to 1823 inclusive, showing the political and social condition of the English in India upwards of 60 years ago. By Hugh David Sandeman, C. S., Accountant General, Bengal, and Member of the Record Commission. Vol. V. *Price, Rs. 5; packing and postage, 12 annas.*

Copies of Volumes I, II, III, & IV, are still available. *Price, Volume I, Rs. 3. Volumes II, III, & IV, Rs. 5 each. Volume I; packing and postage, 8 annas. Volumes III & IV; packing and postage, 12 annas each.*

Selections from unpublished records of Government for the years 1748 to 1767 inclusive, relating mainly to the social condition of Bengal, Vol. I, with a Map of Calcutta in 1784. By the Revd. J. Long, Member of the Government Record Commission. *Price, Rs. 5; packing and postage, Re. 1.*

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.

Publications for Sale at the Bengal Secretariat Press.

Just Published.

- List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. By J. S. GAMBLE, M.A., Assistant Conservator of Forests, Bengal. *Price, Re. 1-8; postage, 2 annas.*
- Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. *Price, Re. 1-8; postage, 4 annas.*
- Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. *Price, Re. 1-8; postage, 4 annas.*



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1878.

(Register
No. 33.)

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

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E. J. DEAN,

Publisher, *Gazette of India*.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 25th March 1878.

No. 12.—In consequence of the retirement from the Department of Mr. J. O'Toole, Assistant Surveyor, 2nd Grade, the following permanent promotions are made in the Junior, or Subordinate Branch, with effect from the 25th February 1878:—

Mr. C. P. Torrens, Assistant Surveyor, 3rd Grade, Officiating in the 2nd Grade, is confirmed in that grade.

Mr. A. Kitchen, Assistant Surveyor, 4th Grade, Officiating in the 3rd Grade, is confirmed in that grade.

No. 13.—Mr. P. C. H. Smart is appointed a Probationary Assistant Surveyor, 4th Grade, *vice* Mr. A. Kitchen, promoted, with effect from the date on which he may join his appointment.

No. 14.—Mr. H. W. D. Ewing is appointed a Probationary Assistant Surveyor, 4th Grade, temporarily, *vice* Mr. P. White, officiating in the 3rd Grade, with effect from the date on which he may join his appointment.

J. T. WALKER, Colonel, R.E.,

Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR
CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 12th March 1878.

No. 73.—Mr. R. E. Nelson, temporary Executive Engineer, 4th Grade, availed himself of the twenty days' privilege leave granted in Noti-

Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHUNDER KERR, Deputy Magistrate, on special duty. Price, Rs. 8; postage, 13 annas.

Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates and Engineers. Price, Rs. 1; postage, 2 annas.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 10 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 8 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-10.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

Vol. I. 24-Pargunnas and Sundarbans.

Vol. II. Nadiya and Jessore.

Vol. III. Midnapur, Hughli and Howrah.

Vol. IV. Burdwan, Bankura and Birbhum.

Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LUNLAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price, Rs. 4-8; postage, 12 annas.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 14 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 14 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 3 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Rs. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 3 annas.

Report on the Census of Bengal, 1872. By H. BRUCELKY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, Rs. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

Rules for the Sale of Waste Lands. Price, 4 annas, or including postage, 5 annas.

Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 5 annas.

Further Notes on the Rungpore Records.

Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Rs. 1; postage, 3 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 8 annas.

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. Price, Rs. 5; postage, 12 annas.

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 6 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australia: Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 7 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st October 1877. Price, Rs. 3; postage, 8 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HUBBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 11 annas.

Descriptive Ethnology of Bengal. By EDWARD TRISTRAM DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

Unbound copies ... " 35 0 0

Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 5 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price, Rs. 1 per copy; postage, 4 annas.

The Statistical Reporter, edited by H. J. S. CORTON, Junior Secretary to the Government of Bengal.

Vol. I, bound in full cloth, lettered ... Rs. 10 0 0

Vol. II, ditto ditto ... " 10 0 0

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Single copies of monthly Nos. ... " 2 0 0

Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. Price, Rs. 12; postage, Rs. 1-4.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—

South America Pilot, Part I ... Rs. 4 4 0

West India Pilot, Vol. I ... " 3 0 0

West India Pilot, Vol. II ... " 6 0 0

Cash must be sent with order.

Apply to Accountant, Bengal Secretariat, 28, Chowringhee Road, Calcutta.

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fication No. 67 from the forenoon of the 6th February 1878, and returned to duty on the forenoon of the 22nd idem. The unexpired portion (four days) of his leave has been cancelled.

No. 74.—Baboo Khetternath Chatterjee, Executive Engineer, 4th Grade, has been granted twenty-five days' privilege leave, of which he availed himself from the morning of the 18th ultimo and returned to duty on the forenoon of the 9th instant. The unexpired portion (six days) of his leave has been cancelled.

No. 75.—Baboo Gayan Chunder Roy, Assistant Engineer, 2nd Grade, held charge of the Office of the Executive Engineer, Southern Road Division, from the forenoon of the 18th ultimo to the morning of the 9th instant, during the absence of Baboo Khetternath on privilege leave.

No. 76.—Mr. Luximon Vishnoo Mehdlay, Overseer, 3rd Grade, returned on the afternoon of the 24th ultimo from the two months and twenty-two days' privilege leave granted in Notification No. 61, dated 8th December last.

By Order,

A. CADELL, *Colonel, R.E.,*
Secy. to Agent, Govr. Genl.,
for Central India.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 18th March 1878.

No. 160.—The following change is made in the Berar Commission consequent on the return of Mr. Tajudin Husein, Assistant Commissioner, 2nd Class, Hyderabad Assigned Districts, from the privilege leave granted in Notification in Residency Orders No. 102, dated 10th November 1877:—

Captain R. S. Thompson, Officiating Assistant Commissioner, 2nd Class, to revert to his substantive position in the 3rd Class.

No. 162.—Mr. H. A. Nicholetts, Officiating Assistant Commissioner, 2nd Class, was granted privilege leave for eight days from the afternoon of 22nd to the afternoon of 30th September 1877.

The 20th March 1878.

No. 163.—Mr. P. Chamarette, Civil Surgeon, Wun District, has been granted privilege leave for fifteen days, with effect from the 5th instant, or from such date as he may avail himself of it.

Hospital Assistant Enoch Shadrach will assume medical charge of the Civil Station during Mr. Chamarette's absence on leave.

The 21st March 1878.

No. 164.—Mr. J. H. Burns, Extra Assistant Commissioner, Hyderabad Assigned Districts, has been granted privilege leave for three months, with effect from the 15th April 1878, or from such subsequent date as he may avail himself of it.

By Order,

A. J. DUNLOP,
Offg. Secy. to Resident for Berar.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 19th March 1878.

No. 36.—Major C. N. Judge, R.E., Executive Engineer, 1st Grade, on return from furlough is posted to the Rawalpindi Command, Military Works.

The 21st March 1878.

No. 37.—The following transfers of Accountants in the Military Works Branch are ordered:—

Names.	From	To
Kutaloo R. Naidoo, Accountant, 4th Grade.	Darjeeling Division.	Central Office.
Mr. M. J. Mulrooney, Accountant, 3rd Grade.	Central Office	Sialkote Division.
Lala Rugonath Sahai, Accountant, 4th Grade.	Sialkote Division.	Morar Division.
Pundit Thakoor Dass, Accountant, 4th Grade.	Morar Division.	Central Office.
Mr. W. Hart, Accountant, 4th Grade.	Peshawar Water Works Division.	Ditto.
Mr. J. Brabson, Probationary Accountant, 4th Grade.	Central Office	Peshawar Water Works Division.
Mr. G. A. C. Laval, Accountant, 2nd Grade.	Peshawar Division.	Central Office.
Mr. E. Lumsden, Accountant, 4th Grade.	Central Office	Peshawar Division.

The 22nd March 1878.

No. 38.—With reference to Inspector General's Notification, No. 16 of 5th February 1878, Lieutenant-General Sir Alex. Taylor, R.E., K.C.B., returned from privilege leave and resumed charge of the Office of Deputy Inspector General of Military Works, from Colonel L. Russell, R.E., on the afternoon of 20th March 1878.

C. W. HUTCHINSON, *Colonel, R.E.,*
Insp. Genl. of Military Works.

Lahore Command.

Lahore, the 21st March 1878.

No. 10.—Major T. C. Manderson, R.E., Executive Engineer, 1st Grade, Dalhousie Division, Military Works, is granted three months' privilege leave from 1st April 1878 or from any subsequent date on which he may avail himself of it.

D. WARD, *Major, R.E.,*
Supdg. Engr., Lahore Command,
Military Works.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 28th March 1878 ... Rs. 1,74,89,073-14-3

W. WATERFIELD,

Treasurer to the Govt. of India.

CALCUTTA,
29th March 1878.

COMPTROLLER GENERAL'S OFFICE.

No. 2451.—Account of the Revenue and Expenditure of the Government of India for the first four months of the year 1877-78, as compared with the corresponding period of 1876-77.

N. B.—Amounts are converted into sterling @ Rs. 10 to the pound sterling.

REVENUE AND RECEIPTS.	COMPARISON OF TWO YEARS.		EXPENDITURE.	COMPARISON OF TWO YEARS.		Estimates, 1877-78.	April to July 1876.	April to July 1877.	COMPARISON OF TWO YEARS.	
	Increase.	Decrease.		Increase.	Decrease.				Increase.	Decrease.
I.—Land Revenue	20,940,800	£	1.—Interest on Debt	3,160,000	£	883,049	£	823,878	£	59,171
II.—Tributes	697,900	£	2.—Ditto on Service Funds	359,600	£	57,272	£	46,645	£	10,627
III.—Forest	579,200	£	3.—Refunds and Drawbacks	306,000	£	98,954	£	99,859	£	905
IV.—Excise	2,561,700	£	4.—Land Revenue	2,502,200	£	810,446	£	832,328	£	21,882
V.—Assessed Taxes	2,486,900	£	5.—Forest	415,700	£	127,593	£	29,192	£	47,953
VI.—Customs	6,343,000	£	6.—Excise	193,300	£	34,256	£	69,165	£	5,064
VII.—Salt	8,610,000	£	7.—Customs	518,700	£	63,446	£	161,065	£	2,719
VIII.—Opium	2,896,400	£	8.—Salt	2,360,000	£	1,827,577	£	1,718,812	£	3,455
IX.—Stamps	175,000	£	9.—Opium	72,300	£	25,841	£	27,674	£	108,765
X.—Mint	825,900	£	10.—Stamps	86,000	£	31,238	£	33,122	£	1,884
XI.—Post Office	309,400	£	11.—Mint	796,300	£	212,408	£	259,728	£	47,320
XII.—Telegraph*	842,700	£	12.—Post Office	1,198,600	£	399,663	£	386,808	£	26,805
XIII.—Law and Justice	201,900	£	13.—Telegraph*	278,200	£	81,217	£	91,136	£	12,855
XIV.—Police	101,900	£	14.—Administration	3,269,300	£	1,060,636	£	1,107,946	£	9,919
XV.—Marine	502,500	£	15.—Minor Departments	2,095,900	£	684,254	£	743,384	£	47,310
XVI.—Education	505,900	£	16.—Law and Justice	740,700	£	108,922	£	117,991	£	59,130
XVII.—Interest	387,900	£	17.—Police	165,200	£	54,348	£	51,807	£	9,069
XVIII.—Superannuation	267,900	£	18.—Marine	698,900	£	183,580	£	194,871	£	11,259
XIX.—Gain by Exchange	49,306,300	£	19.—Education	326,500	£	74,262	£	83,878	£	2,541
XX.—Miscellaneous	845,000	£	20.—Ecclesiastical	1,652,400	£	406,289	£	435,045	£	9,616
TOTAL	181,400	£	21.—Medical	576,700	£	215,840	£	221,694	£	5,854
Military Receipts	181,400	£	22.—Political	1,600,000	£	717,757	£	640,699	£	29,756
Public Works Ordinary	674,800	£	23.—Allowances	26,016,900	£	8,785,766	£	8,919,287	£	308
State Railways	415,100	£	24.—Superannuation	12,070,000	£	3,723,703	£	3,958,433	£	221,694
Provincial Contributions	8,552,400	£	25.—Civil Furlough	3,876,300	£	976,449	£	893,959	£	82,490
Traffic Receipts of the Guaranteed Railways, less Gain by Exchange	33,900	£	26.—Loss by Exchange	2,893,500	£	1,004,926	£	1,055,561	£	50,635
Adjusting Receipts from Provincial Governments (Provincial Deficits)	60,745,100	£	27.—Loss by Exchange	78,000	£	7,929	£	19,563	£	11,634
TOTAL	19,143,201	£	28.—Miscellaneous	483,000	£	101,167	£	123,283	£	22,116
England, including Army and Public Works	184,700	£	Military Charges	4,836,200	£	960,258	£	1,417,103	£	456,845
GRAND TOTAL	60,745,100	£	Public Works Ordinary	102,900	£	...	£	...	£	...
			Ditto ditto Extraordinary	50,381,000	£	15,574,925	£	16,396,747	£	821,822
			Land and Supervision	14,623,200	£	5,243,296	£	5,541,903	£	298,607
			Interest in India, less Loss by Exchange	65,004,200	£	20,818,221	£	21,938,650	£	1,120,429
			Working Expenses of the Guaranteed Railways and Surplus Profits, less Loss by Exchange		£				£	
			Adjusting Payments to Provincial Governments (Provincial Surpluses)		£				£	
			England, including Army, Public Works Ordinary and Extraordinary, and Guaranteed Interest		£				£	
			GRAND TOTAL		£				£	

* Telegraph Accounts received up to May.

E. GAY,
Deputy Comptroller General.

COMPTROLLER GENL.'S OFFICE;
CALCUTTA,
The 27th March 1878.

W. WATERFIELD,
Offg. Comptroller General.

No. 2452.—Account of the Revenue and Expenditure of the Government of India for the first five months of the year 1877-78, as compared with the corresponding period of 1876-77.

N. B.—Amounts are converted into sterling @ Rs. 10 to the pound sterling.

COMPTROLLER GENERAL'S OFFICE.

REVENUE AND RECEIPTS.	Estimates, 1877-78.	COMPARISON OF TWO YEARS.		EXPENDITURE.	Estimates, 1877-78.	COMPARISON OF TWO YEARS.		April to Aug. 1877.	April to Aug. 1876.	COMPARISON OF TWO YEARS.	
		Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
I.—Land Revenue	20,940,800	7,523,802	7,046,194	1.—Interest on Debt	3,160,000	1,302,981	1,147,207	1,147,207	1,302,981	155,174	57,801
II.—Tributes	697,900	287,972	261,811	2.—Ditto on Service Funds	359,600	120,156	62,355	62,355	120,156	10	...
III.—Forest	579,200	178,517	130,249	3.—Refunds and Drawbacks	306,000	120,836	120,836	120,836	120,836	21,590	57,374
IV.—Excise	2,561,700	1,050,550	1,042,233	4.—Land Revenue	2,502,200	988,713	1,020,303	1,020,303	988,713	2,905	2,706
V.—Assessed Taxes	...	223	29	5.—Forest	415,700	160,286	102,912	102,912	160,286	1,610	165,575
VI.—Customs	2,486,900	922,393	962,004	6.—Excise	103,300	41,492	38,587	38,587	41,492	2,978	...
VII.—Salt	6,343,000	2,478,868	2,822,275	7.—Customs	183,300	80,001	82,979	82,979	80,001	1,610	2,706
VIII.—Opium	8,610,000	3,674,153	3,838,009	8.—Salt	518,700	191,821	189,115	189,115	191,821	2,978	165,575
IX.—Stamps	2,896,400	1,306,768	1,397,225	9.—Opium	2,360,000	2,088,151	1,922,576	1,922,576	2,088,151	1,610	2,706
X.—Mint	175,000	123,620	190,413	10.—Stamps	72,300	32,044	33,654	33,654	32,044	1,610	2,706
XI.—Post Office	825,900	267,096	351,966	11.—Mint	86,000	38,147	40,427	40,427	38,147	2,978	165,575
XII.—Telegraph*	309,400	66,703	31,333	12.—Post Office	796,300	263,766	325,844	325,844	263,766	1,610	2,706
XIII.—Law and Justice	842,700	321,176	325,100	13.—Telegraph*	394,100	128,196	60,610	60,610	128,196	62,078	67,586
XIV.—Police	70,000	18,113	33,281	14.—Administration	1,198,600	494,919	482,703	482,703	494,919	12,226	...
XV.—Marine	201,900	71,215	76,950	15.—Minor Department	278,200	103,840	111,912	111,912	103,840	8,072	...
XVI.—Education	101,900	43,731	48,281	16.—Law and Justice	3,289,300	1,337,831	1,401,578	1,401,578	1,337,831	63,747	76,956
XVII.—Interest	502,500	274,708	271,555	17.—Police	2,095,000	844,794	921,750	921,750	844,794	14,584	8,755
XVIII.—Superannuation	387,900	62,518	56,637	18.—Marine	399,900	150,400	130,373	130,373	150,400	15,710	10,796
XIX.—Gain by Exchange	267,300	154,892	247,533	19.—Education	740,700	301,875	287,352	287,352	301,875	410	27
XX.—Miscellaneous	...	122,249	89,839	20.—Ecclesiastical	598,900	227,260	241,844	241,844	227,260	2,572	...
TOTAL	49,306,300	18,949,067	19,222,917	21.—Medical	326,500	124,561	140,271	140,271	124,561	10,796	...
Military Receipts	845,000	297,686	317,551	22.—Stationary	235,500	94,823	103,618	103,618	94,823	14,584	8,755
Public Works Ordinary	181,400	20,315	47,361	23.—Political	598,900	227,260	241,844	241,844	227,260	2,572	...
Irrigation Receipts	551,600	210,203	142,230	24.—Allowances	1,652,400	511,211	522,007	522,007	511,211	10,796	...
State Railways	674,800	138,796	163,795	25.—Civil Furlough	100	2	412	412	2	410	27
Provincial Contributions	415,100	...	1,734	26.—Superannuation	576,700	258,804	266,944	266,944	258,804	8,140	186,320
Traffic Receipts of the Guaranteed Railways less Gain by Exchange.	8,552,400	3,107,906	4,820,655	27.—Loss by Exchange	1,600,000	1,001,259	814,939	814,939	1,001,259	45,245	...
Adjusting Receipts from Provincial Governments (Provincial Deficits)	33,800	...	...	28.—Miscellaneous	1,425,000	84,722	254,195	254,195	84,722	254,195	...
TOTAL	60,560,400	22,732,973	24,716,252	Famine Relief	483,000	124,489	150,179	150,179	124,489	25,690	...
England, including Army and Public Works	184,700	97,389	137,134	Military Charges	26,016,900	11,168,967	11,041,371	11,041,371	11,168,967	284,924	114,407
GRAND TOTAL	60,745,100	22,830,362	24,853,386	Public Works Ordinary	12,070,000	4,640,274	4,925,198	4,925,198	4,640,274	118,563	13,356
				Ditto ditto Extraordinary	3,876,300	1,306,191	1,191,781	1,191,781	1,306,191	118,563	13,356
				Land and Supervision	2,893,500	1,221,472	1,310,035	1,310,035	1,221,472	13,356	13,169
				Interest in India less Loss by Exchange	78,000	11,589	24,945	24,945	11,589	25,690	...
				State Railways	24,200	22,727	9,558	9,558	22,727	25,690	...
				Working Expenses of the Guaranteed Railways and Surplus Profits less Loss by Exchange	483,000	124,489	150,179	150,179	124,489	25,690	...
				Adjusting Payments to Provincial Governments (Provincial Surplus)	4,836,200	1,322,730	2,095,132	2,095,132	1,322,730	772,402	...
				England, including Army, Public Works Ordinary and Extraordinary, and Guaranteed Interest	102,900	...	...	...	...	959,766	...
				GRAND TOTAL	50,381,000	19,818,439	20,778,205	20,778,205	19,818,439	227,476	...
					14,623,200	6,076,109	6,303,585	6,303,585	6,076,109	1,187,242	...

COMPTROLLER GEN'L'S OFFICE;
CALCUTTA,
The 27th March 1878.

E. GAY,
Deputy Comptroller General.

W. WATERFIELD,
Offg. Comptroller General.

No. 2453.—Account of the Revenue and Expenditure of the Government of India for the first six months of the year 1877-78, as compared with the corresponding period of 1876-77.

N. B.—Amounts are converted into sterling @ Rs. 10 to the pound sterling.

COMPTROLLER GENERAL'S OFFICE.

REVENUE AND RECEIPTS.	Estimates, 1877-78.	COMPARISON OF TWO YEARS.		EXPENDITURE.	Estimates, 1877-78.	COMPARISON OF TWO YEARS.		April to Sept. 1877.	April to Sept. 1876.	COMPARISON OF TWO YEARS.	
		Increase.	Decrease.			Increase.	Decrease.			Increase.	Decrease.
I.—Land Revenue	20,940,800	8,307,151	7,883,794	1.—Interest on Debt	3,160,000	1,501,453	1,431,770	1,431,770	1,501,453	69,683	31,651
II.—Tributes	697,900	321,808	321,775	2.—Ditto on Service Funds	359,600	191,372	159,721	159,721	191,372	4,778	22,101
III.—Forest	579,200	208,691	144,943	3.—Refunds and Drawbacks	306,000	145,758	150,536	150,536	145,758	70,010	4,723
IV.—Excise	2,561,700	1,243,151	1,236,049	4.—Land Revenue	2,502,200	1,192,674	1,214,775	1,214,775	1,192,674	1,902	5,025
V.—Assessed Taxes	...	233	35	5.—Forest	415,700	189,021	119,011	119,011	189,021	1,836	135,771
VI.—Customs	2,486,900	1,078,683	1,133,863	6.—Excise	103,300	50,662	45,339	45,339	50,662	1,902	...
VII.—Salt	6,343,000	2,869,115	3,194,533	7.—Customs	193,900	98,242	100,144	100,144	98,242	5,025	...
VIII.—Opium	8,610,000	4,494,057	4,466,566	8.—Salt	518,700	245,462	250,487	250,487	245,462	1,836	135,771
IX.—Stamps	2,896,400	1,498,254	1,639,740	9.—Opium	2,360,000	2,423,795	2,288,024	2,288,024	2,423,795	1,836	135,771
X.—Mint	175,000	138,474	197,303	10.—Stamps	72,300	37,570	39,406	39,406	37,570	1,836	...
XI.—Post Office	825,900	312,653	431,361	11.—Mint	86,000	45,615	48,411	48,411	45,615	2,796	...
XII.—Telegraph*	309,400	303,400	73,216	12.—Post Office	796,300	313,842	320,113	320,113	313,842	11,507	21,076
XIII.—Law and Justice	842,700	387,164	380,332	13.—Telegraph*	394,100	131,849	120,342	120,342	131,849	11,507	21,076
XIV.—Police	70,000	23,455	39,413	14.—Administration	1,198,600	603,129	582,053	582,053	603,129	10,661	...
XV.—Marine	201,900	79,647	94,026	15.—Minor Department	278,200	125,774	136,435	136,435	125,774	10,661	...
XVI.—Education	101,900	51,196	58,967	16.—Law and Justice	3,289,300	1,610,776	1,709,648	1,709,648	1,610,776	89,872	...
XVII.—Interest	502,500	300,527	291,428	17.—Police	2,095,000	1,024,484	1,102,898	1,102,898	1,024,484	78,414	...
XVIII.—Superannuation	387,900	72,658	74,259	18.—Marine	399,900	181,776	342,263	342,263	181,776	602	...
XIX.—Gain by Exchange	267,300	172,046	280,782	19.—Education	740,700	369,823	392,601	392,601	369,823	27,560	2,596
XX.—Miscellaneous	...	142,295	110,163	20.—Ecclesiastical	598,900	289,139	287,601	287,601	289,139	1,538	...
TOTAL	49,306,300	21,775,371	22,066,971	21.—Medical	326,500	119,344	123,251	123,251	119,344	3,907	...
Military Receipts	845,000	363,332	392,736	22.—Stationary	235,500	145,382	169,935	169,935	145,382	24,553	824
P. W. Ordinary	181,400	37,481	73,087	23.—Political	598,900	227,260	241,844	241,844	227,260	460	...
Irrigation Receipts	551,600	244,216	255,428	24.—Allowances	1,652,400	594,590	593,766	593,766	594,590	25,884	216,823
State Railways	674,800	162,367	192,626	25.—Civil Furlough	100	96	556	556	96	460	...
Provincial Contributions	415,100	15,696	1,741	26.—Superannuation	576,700	296,192	322,076	322,076	296,192	25,884	...
Traffic Receipts of the Guaranteed Railways less Gain by Exchange	8,552,400	3,570,575	5,660,873	27.—Loss by Exchange	1,600,000	1,192,668	915,845	915,845	1,192,668	20,222	...
Adjusting Receipts from Provincial Governments (Provincial Deficits)	33,800	...	...	28.—Miscellaneous	1,425,000	95,748	372,309	372,309	95,748	372,309	...
TOTAL	60,560,400	26,166,036	28,633,462	Famine Relief	483,000	145,255	179,184	179,184	145,255	33,929	...
England, including Army and Public Works	184,700	109,417	153,974	Military Charges	26,016,900	13,235,116	13,383,743	13,383,743	13,235,116	148,627	...
GRAND TOTAL	60,745,100	26,278,455	28,787,436	Public Works Ordinary	12,070,000	5,565,252	5,877,735	5,877,735	5,565,252	312,483	224,117
				Ditto Extraordinary	3,876,300	1,375,038	1,510,921	1,510,921	1,375,038	76,597	...
				Land and Supervision	2,893,500	1,470,048	1,546,645	1,546,645	1,470,048	12,080	13,169
				Interest in India, less Loss by Exchange	78,000	17,281	29,361	29,361	17,281	33,929	...
				State Railways	24,200	22,727	9,558	9,558	22,727	25,690	...
				Working Expenses of the Guaranteed Railways and Surplus Profits, less Loss by Exchange	483,000	145,255	179,184	179,184	145,255	33,929	...
				Adjusting Payments to Provl. Govts. (Provincial Surplus)	4,836,200	1,597,433	2,485,310	2,485,310	1,597,433	887,877	...
				England, including Army, Public Works Ordinary and Extraordinary, and Guaranteed Interest	102,900	...	...	...	...	1,234,307	...
				GRAND TOTAL	50,381,000	23,788,150	25,022,457	25,022,457	23,788,150	171,038	...
					14,623,200	6,728,521	6,899,559	6,899,559	6,728,521	1,405,345	...

COMPTROLLER GEN'L'S OFFICE;
CALCUTTA,
The 27th March 1878.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 20th March 1878.

No. 3.—Mr. W. R. Hassey, Accountant, 4th Grade, attached to the Store-keeper's Office, Holkar and Neemuch State Railways, is granted three days' privilege leave in extension of that granted him in this Office Notification No. 2, dated 28th February 1878.

W. S. S. BISSET,

Manager, Holkar and Neemuch State Railways.

Neemuch, the 21st March 1878.

No. 13.—Babu Jogendra Lall Chatterjee, Overseer, 3rd Grade, returned to duty on the forenoon of 3rd March 1878, from the two months' privilege leave granted him in Notification No. 87, dated 12th December 1877.

No. 14.—Mr. W. Cousin, Supervisor, 1st Grade, was relieved of his duties in the Barnagar Division on 5th March 1878, to join the Jowrah Division, to which he is transferred.

No. 15.—Mr. G. J. S. Madge, Accountant, temporary 3rd Grade, attached to the Central Office of Accounts, Holkar and Neemuch State Railways, was granted privilege leave for thirteen days, from 21st January to 2nd February 1878, both days inclusive.

No. 16.—Babu Chandan Gopal, Overseer, 3rd Grade, attached to Jowrah Division, was granted forty-two days' leave on medical certificate, from 5th January to 15th February 1878, both days inclusive.

CHARLES CHEYNE,

Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 13th March 1878.

No. 43.—Mr. P. P. Dease, Assistant Engineer, 1st Grade, Sehwan Division, is granted three months' leave to study the native languages and two months' privilege leave from 1st April 1878 or such subsequent date as he may avail himself of it.

The 18th March 1878.

No. 44.—With reference to Director of State Railways', Western System, Notification No. 13, dated 8th February 1878, Mr. J. F. Fernandez, Sub-Engineer, 3rd Grade, was relieved of his duties on this line on the afternoon of 13th February 1878.

No. 45.—With reference to Director of State Railways', Western System, Notification No. 14 of 8th February 1878, Baboo Siva Dutta Pande, Assistant Engineer, 3rd Grade, was relieved of his duties on this line on the afternoon of 8th February 1878.

No. 46.—With reference to Director of State Railways', Western System, Notification No. 12, dated 8th February 1878, Mr. E. F. Jacob, Assistant Engineer, 2nd Grade, was relieved of his duties on this line on the forenoon of 11th March 1878.

No. 47.—Mr. G. H. R. Deverell, Assistant Engineer, 2nd Grade, is transferred from the Lower Scinde District to the Office of the Engineer-in-Chief.

No. 48.—Mr. J. Ellis, Assistant Engineer, 1st Grade, is transferred from the Upper Scinde District to the Sutlej Bridge Division.

M. RAYNE,

Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATION.

Rawalpindi, the 25th March 1878.

No. 19.—With reference to Director of State Railways', Western System, Notification No. 18, dated 28th February 1878, Mr. W. Hunt, Executive Engineer, 2nd Grade (temporary rank), reported his arrival at Rawalpindi on the forenoon of the 19th March 1878, and is attached to the Office of the Engineer-in-Chief until further orders.

J. BONUS, Lieut.-Col., R.E.,

Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 25th March 1878.

No. 12.—With reference to Government of India, Public Works Department, Notifications Nos. 116 and 117, dated 15th instant, Pandit Prem Nath, Assistant Examiner, 1st Grade (temporary rank), joined the Office of the Examiner of Accounts, Rajputana State Railway, on the forenoon of the 15th idem.

No. 13.—With reference to the Government of India, Public Works Department, Notification No. 87, dated the 25th February 1878, Mr. R. B. Duncan made over, and Mr. R. G. Macdonald received charge of the Office of Examiner of Accounts, Rajputana State Railway, on the afternoon of the 22nd March 1878.

FRED. FIREBRACE,
Manager.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 21st March 1878.

No. 4.—Sergeant P. Collins, Supervisor, 2nd Grade, attached to the 1st Division of this Railway, returned to duty on the forenoon of the 19th instant, from the privilege leave granted to him in this Office Notification No. 2 of 9th ultimo.

HORACE BELL,
Engineer-in-Chief.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 25th March 1878.

No. 1095.—With reference to Director of State Railways', Central System, Notification No. 5,

dated 28th January 1878, Mr. F. S. Homfray, Storekeeper, 2nd Grade, joined the Ahmedabad Section of this Railway on the forenoon of the 11th February 1878.

No. 1096.—With reference to Director of State Railways', Central System, Notification No. 63, dated 4th April 1877, Lieutenant F. T. Maxwell, R.E., Assistant Engineer, 1st Grade, was relieved of his duties on this Railway on the afternoon of the 22nd February 1878.

JAMES COLLET,

Engineer-in-Chief.

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

DATE.	SILVER TENDERED, RE-ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mar. 18	Holiday.	4,39,985	...	73,931	68,75,211	48,02,588
" 19	4,097	2,12,551	...	6,87,370	69,01,707	45,76,139
" 20	6,36,671	2,44,367	...	6,93,015	68,78,298	43,75,712
" 21	6,845	88,324	...	6,98,113	70,27,916	41,46,101
" 22	10,595	2,52,897	5,792	6,98,113	69,19,153	40,66,466
" 23	...	...	...	...	...	...

CALCUTTA MINT,
The 25th March 1878.

J. F. TENNANT,
Offg. Mint Master.

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

The under-mentioned Students have passed the Medical Examinations :—

SECOND L. M. S. EXAMINATION.

In Alphabetical Order.

Asder Ali Khan	... Medical College.
Bandyopadhyay, Avinashchandra 1st	... Ditto.
" Banesvar	... Ditto.
" Brajendranath	... Ditto.
" Suryyanath	... Ditto.
Bhattacharyya, Taradas	... Ditto.
Chattopadhyay, Adharnath	... Ditto.
" Jagannath	... Ditto.
" Paresnath	... Ditto.
10 Das, Apurvakrishna	... Ditto.
" Hirallal	... Ditto.
" Mahendranath	... Ditto.
DasGupta, Gurucharan	... Ditto.
Datta, Manmathanath	... Ditto.
" Saradaprasad	... Ditto.
Davidson, W. H.	... Ditto.
Fuzler Rahman	... Ditto.
Gangopadhyay, Mahendranath	... Ditto.
Ghosh, Kasinath	... Ditto.
20 " Umeschandra 1st	... Ditto.
Kali, Chandrasekhar	... Ditto.
Lahiri, Durgadas	... Ditto.
Majumdar, Pratapchandra	... Ditto.
Mallik, Nagendrakumar	... Ditto.
Mukhopadhyay, Nripendrachandra	... Ditto.
Nan, Hirallal	... Ditto.
Palit, Khirodchandra	... Ditto.
Ray, Gangadhar	... Ditto.
" Jagatchandra	... Ditto.
30 " Manmathanath	... Ditto.
" Rajkumar	... Ditto.
Sen, Haricharan	... Ditto.
33 " Syamacharan	... Ditto.

FIRST M. B. EXAMINATION.

FIRST DIVISION.

In Order of Merit.

1 Basu, Biharikrishna	... Medical College.
2 Ray, Sivaprasad	... Ditto.
3 Mukhopadhyay, Sasibhushan 1st	... Ditto.
4 Acharyya, Kedareshvar	... Ditto.
5 Mallik, Prasaddas	... Ditto.
6 Mitra, Binodvihari	... Ditto.
7 Chandra, Dinanath	... Ditto.

CHARLES H. TAWNEY,
Registrar.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
492	... O 28—30456	... 1,000	... Babu Denobundhu Sen.
493	... L 84—94487	... 100	... } Babu Muti Lal Bhur.
	... " —94488	... 100	... }
	... " —94489	... 100	... }
494	... O 33—04003	... 100	... Babu Issanessur Bhuttacharjee.
495	... L 94—21395	... 100	... Babu Krishnadhan Banerjee.
498	... O 27—61357	... 500	... }
	... O 33—44592	... 100	... }
	... " —25483	... 100	... } Babu Debnarain Bosu.
	... " —44777	... 100	... }
	... " —41308	... 100	... }
	... " —41307	... 100	... }
499	... L 92—22974	... 50	... Babu Bholanath Das.
500	... L 81—85467	... 50	... }
	... " —42320	... 50	... }
	... L 92—82028	... 50	... } Babu Baney Madhab Mannah.
	... " —93047	... 50	... }
	... " —56495	... 50	... }

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
321	... L 88—70199 }	... 10	... The Chief Pay Master, E. I. Railway, Calcutta
	... " —70194 }	...	...
326	... O 3—04486 }	... 20	... Sardar Baig.
	... " —04488 }	...	...
327	... L 26—27228 }	... 5	... Babu Jogesh Chunder Sircar.
	... " —27201 }	...	...
329	... L 60—15810 }	... 10	... Babu Kalipodo Mukerjee.
	... " —15804 }	...	...
330	... L 95—88570 }	... 10	... Babu Koylas Chunder Dey.
	... L 96—97988 }	...	...
331	... L 27—17676 }	... 5	... } Babu Jadu Nath Pyne.
	... " —17675 }	...	... }
	... L 22—13718 }	... 5	... }
	... " —13717 }	...	...
332	... L 78—31102 }	... 20	... }
	... O 3—47423 }	...	... }
	... L 33—44571 }	... 10	... } Babu Hurimohan Sircar.
	... " —44570 }	...	... }
	... L 21—56411 }	... 5	... }
	... " —56404 }	...	...
	... L 11—39212 }	... 5	... }
	... L 10—16899 }	...	...
535	... L 90—24164 }	... 20	... } Babu Sriputty Parial.
	... L 77—77321 }	... 20	... }
536	... L 37—73130 }	... 20	... Messrs. Hamilton and Co.
537	... A 80—26725 }	... 10	... } The Treasury Officer, Bankoorah Treasury.
	... L 65—66657 }	... 20	... }
538	... O 28—77424 }	... 1,000	... Mudden Gopal.
539	... L 24—82382 }	... 5	... Babu Jogendra Narayan Roy.
540	... O 20—35557 }	... 20	... Babu Chandra Kant Chakravarti.
541	... L 94—91470 }	... 100	... }
	... L 92—85923 }	... 50	... } Messrs. B. Smyth and Co.
	... L 90—58614 }	... 20	... }
542	... L 78—25709 }	... 20	... }
	... O 7—21910 }	... 10	... } Fool Chand Kayeya.
543	... L 50—05713 }	... 100	... }
	... " —05715 }	... 100	... } Babu Mooktaram Mozoomdar.
544	... O 20—12802 }	... 20	... }
545	... L 88—62184 }	... 10	... Babu Kalidas Roy.
546	... L 98—10718 }	... 10	... Babu Woomes Chandra Ghose.
547	... O 10—96807 }	... 10	... Messrs. Turner, Morrison and Co.
548	... O 6—40339 }	... 10	... Maulvi Abdul Mativ.
549	... O 21—67162 }	... 10	... Babu Jadu Nath Sircar.
550	... A 80—17261 }	... 10	... Babu Russick Lal Bose.
551	... O 11—36194 }	... 10	... Babu Baney Lal Bose.
552	... L 74—52041 }	... 10	... M. Subhan Hyder.
			... Hafez Sadduruddeen.

CALCUTTA.—Paper Currency Dept.;
The 29th March 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

Nagpur Circle.

MISMATCHED NOTE.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1877-78.			
M13	... F 8—55938 }	... 20	... Merwanji Framji, Edinburgh Hotel, Grant Road, Bombay
	... " —55939 }	...	...

NAGPUR.—Paper Currency Office;
The 21st March 1878.

C. G. VANSITTART,
Asst. to Depy. Acct. Genl., C. P., in charge of Paper Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
150	... B 52—33588	... 10	... Nadacoody Amboo, of Vythery.
151	... B 29—85069	... 1,000	... } Silar Saib, Ungappa Naick's Street, No. 117, Moothalpett.
	... " —85834	... 1,000	... } Madras.
152	... B 46—06465	... 5	... Mr. C. Sheares, Inspector of Police, Madura Town, Madura.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
304	... B 39—21275	... 5	... } A. Balasoodrum Moodelliar, Clerk, Chief Engineer's Office.
	... B 40—75153	... 5	... } South Indian Railway, Trichinopoly.
305	... B 49—61355	... 10	... } A. Rajagopaul Mudliar, care of S. Dorasawmy Moodelliar.
	... B 42—94672	... 20	... } Clerk, Treasury, Deputy Collector's Office, Trichinopoly.
306	... B 36—05360	... 5	... N. Rathnasabapathy Pillay, Assistant Engineer, North Arcot District, Chittore.
307	... B 54—38494	... 20	... C. S. Ramiah, Head Master, Allore, Nellore District.
308	... B 50—83180	... 100	... } Hamegy Thotuppa, Merchant, Chickmagalur, Shemoga District.
	... B 58—66422	... 100	... }
310	... B 49—03694	... 10	... } Govindoo Rajoo Pillay, Auditor, Commissariat Examiner's
	... " —04665	... 10	... } Office, Madras.
	... " —10657	... 10	... }
311	... B 52—39615	... 10	... G. Vyasa Row, Moonshi, Executive Engineer's Office, Koppa Division, Koppa.
312	... B 52—85108	... 10	... N. Veenayaga Moodelly, Maistry, D. P. W., Ranigunta.
77	... H 7—04815 } wrongly	... 5	... Revd. J. M. Strachan, Madras.
	... " —04817 } joined	...	...

FORT ST. GEORGE.—Acct. Genl.'s Office,
The 18th March 1878.

G. W. CLINE, LL.D.,
Asst. to the Acct. Genl., in charge of Paper Currency Dept.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.			
W18	... M 25—39914	... 100 each	... Jugoo Lal, Buxar.
	... " —39915	...	...
	... " —92457	...	...
W19	... M 23—95537	... 50	... Fajleh Hoosain Wd. Gulam Hoosain, Nagar.
W20	... M 31—88977	... 10	... K. T. Best, Esq., M. A., Colaba, Bombay.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.			
H31	... M 15—83491	...	...
	... M 21—27043	...	...
	... " —54586	... 10 each	... E. J. Baillie, Esq., 102, Cumballa Hill, Bombay.
	... M 28—34923	...	...
	... M 29—45990	...	...
H32	... M 28—79035 }	... 10	... Kesheorao Pandurang Fansalkar, Budnera.
	... M 32—02357 }	...	...
H33	... M 26—18037	... 1,000	... E. W. L. Morant, Esq., Asst. Supdt., Poona and Nasik Revenue Survey.
H34	... M 28—13222	... 10	... Bhaskar Raghunath Date, Khetwady, Bombay.
H35	... M 32—04577	... 10	... Sorabjee Hormusjee Derka, Tod Street, Fort, Bombay.
H36	... M 7—24866	... 5	... Fallonjee Framjee, Cawasji Patel Tank Road, Bombay.
M27	... C 73—63465 }	... 10	... Mr. L. Lyons, Engine Driver, Bynulla.
	... C 65—15655 }	...	...
M28	... M 21—40357 }	... 10	... The Resident Engineer, G. I. P. Ry. Company, Jabalpur.
	... " —40358 }	...	...

BOMBAY.—Paper Currency Dept.;
The 26th March 1878.

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th February 1878.

Consequent on the admission of Persia into the General Postal Union, the following revised postage rates will have effect from the 1st March 1878:—

	EACH LETTER.*		EACH PACKET OF NEWS-PAPERS, PRINTED PAPERS, &c.	
	Per 4 oz.	Registration Fee.	Per 4 ozs.	Per 2 ozs.
	Annas.	Annas.	Annas.	Annas.
Persia	2	4	1	1½

The prepayment of letters is optional: the prepayment of newspapers and packets is compulsory. These rates carry correspondence to destination of any part of Persia, no additional charge being leviable on delivery. Unpaid letters received from Persia will be charged at double the rate shown above for prepayment from India, less the value of any Persian postage stamps affixed thereto.

The arrangements made for the admission into the General Postal Union of certain British possessions mentioned below having been cancelled, the previously existing rates of postage (as given in the Postal Guide of 1st September 1877), will be reverted to with effect from the 1st March

1878. These rates are given below for ready reference:—

	EACH LETTER.		EACH NEWS-PAPER.	EACH PACKET OF NEWS-PAPERS, PRINTED PAPERS, &c.
	Per ½ oz.	Registration Fee.	Per 4 ozs.	Per 2 ozs.
	Annas.	Annas.	Annas.	Annas.
AFRICA, WEST COAST (British possessions), ALGERIA, GAMBIA, GOLD COAST, LAGOS and SIERRA LEONE— Via Brindisi through the United Kingdom ...	10	6	2½	3
Via Southampton through the United Kingdom ...	9	6	1½	2
FALVELAND ISLANDS ...	Same as above.			
HONDURAS (British)— Via Brindisi through the United Kingdom ...	11½	6	2½	3
Via Southampton through the United Kingdom ...	13½	6	1½	2

A. M. MONTEATH,

Dir. Genl. of the Post Office of India.

The 8th March 1878.

GOVERNMENT SIMLA PASSENGER DAK.

Through booking from Umballa to Simla.

Arrangements have been made with effect from the 15th March for booking Express Carriage Daks from Umballa to Kalka, and Express Tonga Daks from Kalka to Simla, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta. These arrangements will continue in force till the 25th April.

* Post Master's room, east verandah, between the hours of 10 A. M. and 4 P. M.

2. The charge for an Express Carriage Dak from Umballa to Kalka will be Rs. 20. The charge for an Express Tonga Dak from Kalka to Simla will be Rs. 20.

3. From the 1st April three ordinary vans carrying mails will also leave the Umballa Post Office—one in the morning at or about 5 A. M., and two others in the evening at or about 7 P. M. and 9-40 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit) at a charge of Rs. 2½ per seat.

4. From the same date, viz., 1st April, two mail tongas will start from Kalka—one at about 3 A. M., and another at about 10-30 A. M. If the weight of mails admit of it, passengers can be accommodated in these tongas at Rs. 5 a seat. Seats in the Mail tongas can be booked only in the Umballa and Kalka Offices.

5. The Tonga Daks are not Government Daks, but those of a private agency called the Mountain Carrying Company, under the management of Mr. Lowrie, and under contract with the Post Office for the conveyance of mails.

TURTON SMITH,

Asst. Dir. Genl. of the Post Office of India.

The 28th January 1878.

The Passenger and Mail Cart Service between Caragola and Siligoree, hitherto kept up by the Postal Department, will, in consequence of the opening of the Northern Bengal State Railway, be discontinued from the 1st February 1878.

The 2nd March 1878.

PASSENGER SERVICE.

Messrs. Bird and Company have contracted to carry the Mails between Siliguri and Darjeeling by Tonga.

Passengers are conveyed by these Tongas at the following rates:—

For one seat, a sum not exceeding 8 annas a mile.

For two seats, a sum not exceeding 12 annas a mile.

J. MACFARLAN,

Offg. Post Master General of Bengal.

PASSENGER SERVICE.

Jessore Line.

A carriage line is maintained under contract between Chagdah Station on the Eastern Bengal Railway and Jessore, a distance of 48 miles. The contractor is bound to start one carriage each way daily to meet the up and down Mail Trains, but he is at liberty to make his own charges for the conveyance of passengers.

The 29th March 1878.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 30th March 1878, at 6 P. M.

Mails for Akyab and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 31st March 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Euphrates*, will be closed at the General Post Office on Sunday, the 31st March 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 1st April 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per P. and O. Steamer *Pekin*, will be closed at the General Post Office on Wednesday, the 3rd April 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Africa*, will be closed at the General Post Office on Wednesday, the 3rd April 1878, at 6 P. M.

The next Overland Mail via Bombay will close at the General Post Office on Friday, the 5th April 1878, by which Mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 4th April 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Monday, the 8th April 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 29th March 1878.

Agent of the Tarchine Tea Plantation. Lewis, Mrs. A.
Allen Brothers. Liddell, E.
Addington, R. W. Livesay, Miss E.
Arratoon, E. Maltby, Mrs. W.
Ashall, Pte. James. Marrieson, C.
Bachmain, C. Mason, Billy.
Beeby, W. T. McCabe, James & Co.
Bateman, W. E. (watch-maker.)
Bridgen, Charles. Mills, Mrs. A., care of
Brown, E. J. Lt. Mills, 10th N. I.
Caldwell, J. Mody, M. H.
Carew, Mrs. M. Moonshure, D.
Chiodetti, O. Moppitt, Mrs.
Costa, Guiseppi Sigr. Neame, C.
Crawford, Miss N. C. Newman, Mrs.
Dewan, Duncan. Noel, Edward.
Dewing, Charles. Peacock, A. M.
DeCruz, W. H. Petit, Monsieur Chas.
Edwards and Sons. Plasceo, Mrs. Joamo.
Elliot, H. R. Ponting, Mrs. Georgiana
Ellis, B. Flora.
Ellis & Co. Porter, Miss.
Farmer, Dr. Pracy, William.
Freitsch, C. Richardson, John.
Frankfield, T. Reid, F. B.
Fulson, Thos. Sanctes, Wm.
Galloway, G. A. S. Sandy, C.
Gardner, A. R. Scott, T. W.
Goldsmid, Captain L. C. Sexton, P. J.
Gonsalves, Mrs. E. Sherry, W. S.
Gray, John. Smith, Mrs. B. A.
Greenhill & Co. Spawling, A.
Halgnety, Esq. Stanton, Mrs.
Hamilton, Capt. H. Stedman, Mrs. C.
Hand, Mrs. Stevens, Col. H.
Henderson, Messrs. Sydenham, Chas.
Innes, George. Wheatley, J. P. G.
Kelley, A. Wilkinson, Miss.
Koilo, Mr. Webb, J. W.
Young, W. N.

Letters marked "Care of Post Office, to be kept till called for."

Anderson, John. Hackett, Mr.
Biegley, Miss M. A. Hamilton, William.
Bomford, Rbt. Hillier, R.
Bauco, J. M. Huguenot, M.
Bell, Mrs. Humfrey, Capt. B.
Black, Alex. Hall, J. R. C.
Bruce, Esq. Jones, Mrs. A.
Budree Das. Jones, Miss.
Bull, Alex. Jones, H. Loyd.
Busuttill, C. Jordon, Mrs.
Barnes, T. A. Kartright, Capt.
Campbell, Allen. Kelley, H. E.
Cahusae, W. F. Lane, C.
Carter, R. Law, Geo.
Cashie, B. B. Laukan, S.
Cernac, Stefano. Larcom, Arthur.
Collings, C. E. Leopold, T.
Concannon, T. E. W. Littlewood, Mrs. H. R.
Cox, Chas. S. Lucas, Mrs.
Crime, H. J. A. Lynn, J. Simmons.
Croghan, W. J. M. J. B.
D'Sulin, Madame. Manverse, Capt. W. B.
Dahlke, H. F. Matson, E.
Davies, J. W. Meyer, Herman.
Denholm, J. C. Miller, W. A.
Dickens, D. Mirza Abdool Hosein.
Dino Nath Ganguli. Montague, E.
Doherty, Mrs. H. A. Muggeridge, E. H.
Doherty, J. Murisan, Jos. S.
Donovan, D. Narain Dutt Dubey.
Dowding, F. T. Nicholson, Thos.
Ewbank, A. Norman, Horace.
E. M. Oriovits, Tasef.
Fazulbhoy, Visram. O'Sullivan, J.
Fellowes, Mrs. Ozorio.
Finch, Fredt. Pearce, Capt.
Foulkes, Edward. Phelan, T. W.
Fraser, Thos. Rae, Lt. R. J., R. N. R.
Gleeson, J. G. Reid, Mrs.
Gobind Ram Reckseedass. Reid, Mrs. A. M.
Garriek, Miss Louisa. Roche, E.
Guthrie, A. Roman, Jacob.
Guldwehen, Geo. Rustumjee Merwanjee.

Samson, Nael.
Sarkar, Tara Dass.
Steele, Koel.
Stevenson, E. C.
Stewart, Frank.
Stone, A.
Sweeting, A. C.

Tarnowski, L.
Thomson, A.
Towell, A.
Tremlet, H. S.
Valantine, C.
Webb, Captain H. E.
Williams, Fred.

Newspapers.

Adie, E. A.
Armstrong, J. P.
Arthur, Chas.
Byers, M. B.
Castello, P.
Corbett, C. J. H.
Elms, J. J.
Finch, F.

Hackett, J.
Hunter, George.
Jeffrey, William.
Knox, T. G.
Macdonald, J.
Robarts, H.
Tinsby, John.

Registered Letters.

Bull, Alex.
Corbett, C. H.

Goldenberg, T.
Paxwell, Ed.

E. C. GEORGE,
Post Master of Calcutta.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sâl beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @ Rs. 2 10 0 per cubic foot.
22 " @ " 2 12 0 "
23 " @ " 2 14 0 "
24 " @ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @ " 2 4 0 "
under 7 " @ " 2 0 0 "

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

Wanted a Store-keeper for the Bareilly Division, Military Works. Must be able to keep accounts in English. Salary Rs. 20, rising to Rs. 30. Security of Rs. 400 required.

Apply to Executive Engineer, Military Works, Bareilly, enclosing certificate of character and previous employment.

NOTICE.

The Stationery Store will be closed for the Annual Stock-taking from the 1st to the 14th proximo, both days inclusive; during which period no issues can be made.

J. B. ROBERTS,
Superintendent.

GOVT. STATIONERY OFFICE,
The 19th March 1878.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid in advance.

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E. J. DEAN,

Publisher, *Gazette of India*.

HIGH COURT.

NOTIFICATION.

Calcutta, the 10th April 1878.

An examination of candidates to fill vacancies in the staff of Extra Translators on the Court's establishment on the Appellate Side will be held at this office on Monday, the 29th instant, at 11 o'clock A. M.

Of the candidates who may pass in Oordoo, three, of those who pass in Bengalee, two, and of those who pass in Assamese and Bengalee, one, will be selected for appointment.

Forms of application for admission to the examination, in respect of which a fee of Rs. 10 will be chargeable, are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this office. The forms when duly filled up and accompanied with copies of certificates will be received by the undersigned up to the 26th instant.

J. CRAWFURD,

Offg. Registrar.

ECCLESIASTICAL.

The Venerable Joseph Baly, M.A., Archdeacon of Calcutta, and Commissary of the Right Reverend the Lord Bishop, having proceeded to England on leave, the Reverend Brownlow Thomas Atlay, M.A., Senior Chaplain of St. Paul's Cathedral, Calcutta, has been appointed Commissary of the Bishop during the absence of Archdeacon Baly, and to perform the duties of the Archdeacon until his return to Calcutta, with effect from 1st April 1878.

R. LEYCESTER UPTON,

Offg. Registrar and Secretary.

CALCUTTA,
The 9th April 1878.

BANK OF BENGAL.*Calcutta, the 9th April 1878.*

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on 12th, 13th, 19th and 20th instant, on account of authorized holidays.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

**AGENT, GOVERNOR GENERAL, AND
CHIEF COMMISSIONER, P. W. D.,
RAJPUTANA.**

NOTIFICATIONS.*Mount Abu, the 1st April 1878.*

No. 6188.—The temporary promotion of Mr. W. W. Culcheth, Executive Engineer, 3rd Grade, ordered by the Officiating Agent, Governor General, and Chief Commissioner, in Notification No. 4218, dated 28th February 1878, is hereby cancelled.

The 3rd April 1878.

No. 6568.—The Officiating Agent, Governor General, and Chief Commissioner is pleased to order the following reversions, &c., in the Engineer Establishment of the Public Works Department, Rajputana, with effect from the date of return to duty from furlough of Captain H. Y. Murray, Executive Engineer, 2nd Grade, viz., on the afternoon of the 18th March 1878:—

Mr. D. Joscelyne to revert from temporary 4th Grade Executive Engineer to 1st Grade Assistant Engineer—his substantive rank.

Mr. Bhagat Singh, temporary 1st Grade Assistant Engineer to 2nd Grade Assistant Engineer—his substantive rank.

By Order,

A. G. CROMMELIN,
*Secy. to Agent, Governor General, and
Chief Commr., in the P. W. D., Rajputana.*

**AGENT, GOVERNOR GENERAL, FOR
CENTRAL INDIA, P. W. D.**

NOTIFICATIONS.—ESTABLISHMENT.*Indore, the 2nd April 1878.*

No. 77.—Mr. H. F. White, Executive Engineer, 2nd Grade, made over, and Baboo Ashootosh Mitter, Executive Engineer, 4th Grade, received charge of the Bundelkhand Road Division, on the forenoon of the 23rd March 1878.

No. 77A.—Major E. Swetenham, S.C., Executive Engineer, 1st Grade, has been granted three months' privilege leave, of which he availed himself on the forenoon of 1st instant.

No. 77B.—Ganesh Bullal Fanshe, Overseer, 3rd Grade, transferred from the Mhow Division to Bundelcund Road Division, left the former on the forenoon of the 27th ultimo, and joined the latter on the morning of the 30th idem.

No. 78.—Major E. Swetenham, S.C., Executive Engineer, 1st Grade, made over, and Mr. H. F.

White, Executive Engineer, 2nd Grade, received charge of the Mhow Division, on the afternoon of the 30th March 1878.

No. 79.—Soobrao Naidoo, Overseer, 2nd Grade, has been granted 2½ months' privilege leave commencing from the 15th instant.

By Order,
A. CADELL, Colonel, R.E.,
*Secy. to Agent, Govr. Genl.,
for Central India.*

HYDERABAD RESIDENCY.**NOTIFICATIONS.***Hyderabad Residency, the 6th April 1878.*

No. 3.—Major D. W. Laughton, Assistant Commissioner, Hyderabad Assigned Districts, and Judge, Small Cause Court, Khamgaom, has been granted privilege leave for three months, with effect from the 15th April 1878.

No. 4.—With reference to Notification in Residency Orders No. 154, dated 2nd March 1878, granting one year's furlough to Mr. E. Moffat, District Superintendent of Police, Hyderabad Assigned Districts, Mr. Abdul Hakh, Extra Assistant Commissioner, is appointed to hold charge of the office of District Superintendent of Police, Bassim, until the return of Mr. Christian from leave, or further orders.

By Order,
A. J. DUNLOP,
Offg. Secy. for Berar to Resident.

**PUBLIC WORKS DEPARTMENT—
Military Works.**

NOTIFICATIONS.*Simla, the 3rd April 1878.*

No. 39.—The following transfers of Officers of the Engineer Establishment are ordered:—

Lieutenant H. W. Smith, R.E., Assistant Engineer, 2nd Grade, from Oudh Command, Military Works, to Rawal Pindi Command, Military Works.

Mr. S. A. L. Corrigan, Assistant Engineer, 2nd Grade, from Meerut Command, Military Works, to Oudh Command, Military Works.

Mr. A. Morton, Assistant Engineer, 1st Grade, from Lahore Command, Military Works, to Oudh Command, Military Works.

Captain G. D'A. Jackson, Assistant Engineer, 1st Grade (temporary Executive Engineer, 4th Grade), from Lahore Command, Military Works, to Oudh Command, Military Works.

Mr. F. G. Fox, Assistant Engineer, 2nd Grade, from Rawal Pindi Command, Military Works, to Oudh Command, Military Works.

No. 40.—Mr. H. Bull, Assistant Engineer, 1st Grade, on return from leave, is posted to the Meerut Command, Military Works.

The 8th April 1878.

No. 41.—Captain W. H. Beckett, Personal Assistant to the Deputy Inspector General, is transferred to the Presidency Command, Military Works.

No. 42.—ERRATUM.—In Inspector General's Notification No. 31, dated 15th March 1878, for "forenoon" read afternoon.

No. 43.—Mr. W. B. Harrington, Executive Engineer, 1st Grade, on return from furlough, is posted to the Lahore Command, Military Works.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Lahore Command.*Lahore, the 5th April 1878.*

No. 12.—Captain A. Hill, R.E., Executive Engineer, Lahore Division, Military Works, is transferred to the Dalhousie Division, Military Works, as a temporary measure. He made over charge of the Lahore Division on the afternoon of the 4th April 1878 to Captain G. D'A. Jackson, Executive Engineer.

D. WARD, Major, R.E.,
*Offg. Supdg. Engr., Lahore Command,
Military Works.*

Meerut Command.*Meerut, the 4th April 1878.*

No. 24.—With reference to this Office Notification No. 11 of 16th February last, Barrack Sergeant J. Inglis, left the Morar Division, on the 21st March and joined the Ranikhet Division, on the forenoon of the 28th idem.

The 9th April 1878.

No. 25.—With reference to this Office Notification No. 17 of 14th March 1878, Sergeant I. Thomas, Overseer, 1st Grade, left the Morar Division on the afternoon of the 23rd idem and joined the Chakrata Division on the afternoon of the 30th March 1878.

A. PERKINS, Lieut.-Col., R.E.,
*Supdg. Engr., Meerut Command,
Military Works.*

Rawul Pindi Command.*Rawul Pindi, the 2nd April 1878.*

No. 925.—Mr. H. Bolton, Sub-Engineer, 1st Grade, Rawul Pindi Division, Military Works returned from the privilege leave granted him per Notification No. 2894 of 4th December 1877, on the afternoon of the 28th ultimo. The unexpired portion of the leave granted is cancelled.

D. LIMOND, Lieut.-Col., R.E.,
*Supdg. Engr., Rawul Pindi Command,
Military Works.*

SIMLA IMPERIAL CIRCLE.**NOTIFICATION.***Simla, the 5th April 1878.*

Mr. C. Blair, Executive Engineer, Simla Waterworks, officiated as Executive Engineer of the Architectural and Buildings Division, in addition to his own duties, from 3rd January to 6th March 1878, during the absence of Captain H. H. Cole, R.E., on special duty.

W. SMITH, C.E.,
Supdg. Engineer, Simla Imperial Circle.

**CONSULTING ENGINEER TO THE GOV-
ERNMENT OF INDIA FOR GUARAN-
TEED RAILWAYS.**

NOTIFICATION.*Calcutta, the 8th April 1878.*

With reference to the Notification of the Government of India, Public Works Department, No. 147, dated 2nd April 1878, Captain W. A. J. Wallace, R.E., assumed charge of the office of Consulting Engineer to the Government of India for Guaranteed Railways at Calcutta from Colonel F. S. Taylor, R.E., on the forenoon of the 8th instant.

W. A. J. WALLACE, Capt., R.E.,
*Offg. Consig. Engr. to the Govt. of India
for Guaranteed Railways.*

**DIRECTOR OF STATE RAILWAYS,
Central System.**

NOTIFICATIONS.*Agra, the 4th April 1878.*

No. 18.—With reference to Government of India, Public Works Department, Notification No. 68 of the 7th February 1878, Mr. W. J. Galwey, Superintendent of Way and Works, Rajpootana Railway, made over, and Captain F. Firebrace, R.E., resumed, charge of the duties of Manager of that line on the forenoon of the 20th March 1878.

W. C. FURNIVALL,
Offg. Director.

Western System:*Rawal Pindi, the 3rd April 1878.*

No. 22.—Mr. H. Johnson, Executive Engineer, 2nd Grade, Punjab Northern State Railway, is granted furlough for eighteen months, and 30 days' subsidiary leave, preparatory to furlough, under Sections 12, 24(a) and 28(d) respectively of the Civil Leave Code.

The subsidiary leave to commence from 1st May, and the furlough from 30th May 1878, or from such subsequent dates as they may be availed of.

F. W. PEILE, Col., R.E.,
*Director of State Railways,
Western System.*

**HOLKAR AND NEEMUCH STATE
RAILWAYS.**

NOTIFICATIONS.*Mhow, the 3rd April 1878.*

No. 3.—With reference to Government of India, Public Works Department, Notification No. 101, dated 2nd March 1878, Mr. H. Dangerfield, Executive Engineer, temporary 3rd Grade, reported his arrival at Mhow on the forenoon of the 2nd February 1878, and received charge of the Office of Superintendent of Way and Works from Mr. F. H. Landon, Assistant Engineer, 1st Grade, on the 5th idem.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
175	D 18—10869	100	R. H. Smith, Esq., Rangoon.
176	D 11—79616	10	Baboo Nobin Chunder Chucroburttee, Hamirpur.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
247	D 18—00214	100	E. Grey, Esq., C.S., Gaya, Bengal.
	—01268	100	
31	D 10—78555 }	5	Habeeb Buksh, Agra.
	—78560 }		

ALLAHABAD,—Paper Currency Office; }
The 4th April 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTE PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
29	E 15—20014	50	George Prince Nash, Dera Doon.

LAHORE,—Paper Currency Office; }
The 6th April 1878

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
158	B 55—46730	50	
	B 58—52026	100	
	—52034	100	Somasoondrum Mudliar of Thengasi, Tinnevely District, now residing in Theroovannamallay Madam in Mylapore.
	—52166	100	
	—52175	100	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
319	B 53—67259	10	J. Ramachendra Row, Acting Local Fund Clerk, Salem Sub-Collector's Office, Oosoor.
320	B 53—21855	10	Shaik Hoossain Peram of Bellary.
321	B 53—76541	10	M. Annasawmy Aiyengar, a Student of the Madras Christian College, Madras.
322	B 46—06700	5	S. Aramoodoo Ayengar, Civil Engineering College, Madras.
323	B 50—04901	100	Goobbee Maronakary Cullappah Chetty of Goobbee.
324	B 40—90340	5	
	B 46—07749	5	Gazoola Ramasawmy Chetty of Calamboor.
	B 53—53787	10	
325	B 40—88746	5	S. Kristnasawmy Naidu, Elephant Gate Street, No. 41, Madras.
326	B 58—49241	100	
	—51381	100	Messrs. Bheem Raz & Sons, Nusseerabad.
	—80512	100	
327	B 54—01969	20	V. Shunmuga Moodelly, Contractor, Vellore.
328	B 54—54628	20	M. Arumuga Chetty, Popham's Broadway, Madras.
329	B 39—23861	5	S. Seetha Ramen of the 7th Class, Provincial College, Combaconum.

82 B 54—53354 } wrongly
—38551 } joined } 20

FORT ST. GEORGE,—Acctt. Genl.'s Office, }
The 1st April 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Dept.

Nagpur Circle.

HALF NOTES.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1877-78.			
H32	F 10—62507	100	Mr. H. A. Acworth of Sholapur.
H20	F 7—79674	10	
	—79675	10	Colonel E. M. Playfair, B.A.

NAGPUR,—Paper Currency Office; }
The 4th April 1878.

C. G. VANSITTART,
Asstt. to Acctt. Genl., C. P., in charge of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.			
W21	C 91—14663	...	
	M 29—40412	...	
	M 30—68933	...	10 each ... Pestonjee Nánabhoy Kundianewállá, 23, Agiary Lane, Bombay.
	M 31—74368	...	
W22	M 25—74103	...	
	M 36—03780	...	100 each ... Rao Bahadur Vishnoo Moreshwar Bhide, 1st Class Sub Judge, Surat.
	—04484	...	
W23	M 16—79805	...	10 ... Superintending Engineer, 1st Circle, Irrigation Works, N. W. P.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1872.			
H20	C 65—06167	10	Messrs. Treacher & Co., Bombay.
1878.			
H41	M 30—61497	...	
	—61498	...	10 each ... Jamsetjee Jehangirjee, 16, Apollo St, Bombay.
	—61499	...	
	—61500	...	
H42	M 31—96731	10	Krishnarao Kashinath, Satara.
H43	M 25—60996	...	
	—82424	...	100 each ...
	—87982	...	
	M 23—72826	...	50 ... Chagmull Bagmull, Chalisgaon.
	M 30—32108	...	
	M 31—32893	...	10 each ...
H44	M 30—34852	...	10 each ... Bhavane, Deagoorairia, near Indore.
	—38543	...	
H45	M 29—35211	10	Jokham Dina, Chinchpokli, Bombay.
M32	M 18—22418	...	10 ... Khemji Hurdass, Mandvi, Bombay.
	—10078	...	
M33	M 22—97326	...	20 ... Piroo Mahomed, Crawford Market, Bombay.
	—97329	...	
M34	M 27—78400	...	10 ... Nawrojee Pallonjee, Crawford Market, Bombay.
	M 28—78703	...	

BOMBAY.—Paper Currency Dept.; }
The 9th April 1878.

W. WELLS,
Assistant Commissioner.

Report of a Deserter from the 39th Regiment of Foot, dated at fortress Gwalior, this 6th day of April 1878.

Number, Rank, and Name.	Date of Enlistment.
No. 1393, Private Henry Hutt.	13th August 1870.
Age,—26 years.	Parish and County in which Born,—North Sussex, England.
Size,—5 feet 9 inches.	Marks,—None.
Color of—	Trade,—Compositor.
Complexion, fresh; hair, brown; eyes, grey.	Coat or Jacket,—Red serge.
Date of Desertion,—30th March 1878.	Waistcoat,—None.
Place of Desertion,—Fortress Gwalior.	Breeches or Trowsers,—Blue serge.
At what place Enlisted,—Chatham.	REMARKS,—None.

J. G. SMYTH, Major,
Comdg. Det., 39th Regt. of Foot.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April 1	1,01,726	21,123	2,32,339	73,27,583	32,02,207	
" 2	16,50,503	1,02,351	18,83,312	73,92,478	30,50,188	
" 3	16,35,111	1,04,782	13,160	34,68,235	73,27,110	29,10,693
" 4	1,15,930	1,20,798	1,58,054	34,30,303	74,26,842	28,76,806
" 5	14,545	97,888		34,14,819	73,38,781	27,55,194
" 6		1,19,309	121	34,44,734	73,38,717	26,63,501

CALCUTTA MINT,
The 8th April 1878.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 11th April 1878 ... Rs. 1,45,32,509-3-3

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
11th April 1878.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th March 1878.

GOVERNMENT SIMLA PASSENGER DAK.

Through booking from Umballa to Simla.

Arrangements have been made with effect from the 15th March for booking Express Carriage Daks from Umballa to Kalka, and Express Tonga Daks from Kalka to Simla, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta. These arrangements will continue in force till the 25th April.

2. The charge for an Express Carriage Dak from Umballa to Kalka will be Rs. 20. The charge for an Express Tonga Dak from Kalka to Simla will be Rs. 20.

3. From the 1st April three ordinary vans carrying mails will also leave the Umballa Post Office—one in the morning at or about 5 A. M., and two others in the evening at or about 7 P. M. and 9-40 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit) at a charge of Rs. 2½ per seat.

4. From the same date, viz., 1st April, two mail tongas will start from Kalka—one at about 3 A. M., and another at about 10-30 A. M. If the weight of mails admit of it, passengers can be accommodated in these tongas at Rs. 5 a seat. Seats in the Mail tongas can be booked only in the Umballa and Kalka Offices.

5. The Tonga Daks are not Government Daks, but those of a private agency called the Mountain Carrying Company, under the management of Mr. Lowrie, and under contract with the Post Office for the conveyance of mails.

TURTON SMITH,

Asst. Dir. Genl. of the Post Office of India.

The 12th April 1878.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales and Victoria, *via* Torres Straits (letters, &c., for the latter colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Saturday, the 13th April 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Mecca*, will be closed at the General Post Office on Sunday, the 14th April 1878, at 6 P. M.

Mails for Akyab and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 14th April 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 15th April 1878, at 6 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 16th April 1878, at 6 P. M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Venice* and *Japan*, will be closed at the General Post Office on Tuesday, the 16th April 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Cathay*, will be closed at the General Post Office on Wednesday, the 17th April 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Ethiopia*, will be closed at the General Post Office on Wednesday, the 17th April 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 19th April 1878.

2. Book-post and pattern packets must be posted on the 18th April 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 23rd April 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 12th April 1878.

Aafed, Mr.	Hodge, Peter.
Albertson, R. V. R.	Kedarnath Banerjee.
Alis, Miss	Lator, Miss S., Sr.
Allen Brothers.	Lamer, A.
Andrew, Jno.	Lee, Mrs. J.
Axel.	Lewis, Mrs. A.
Balfour & Co.	Longford, P.
Baptist, R. J.	Love, Mrs. F.
Barocci, Frutelli.	Lynch, A. B.
Basel, M.	Mackenzie, Mr.
Baney Madhub Mannah.	Maude, Miss.
Bateman, W. E.	Martin, Gerald.
Beake, Mr.	Martinson, C.
Beaufort, A. F.	Mason, Billy.
Beaumont, E.	Masury, John W.
Bell, Mrs.	Monett, H. E.
Binton, G. D.	Moppitt, Mrs.
Blaquiere, Messrs. C. R.	Murray, W. E.
Bowen, Miss K.	Mylan, James.
Bradshaw, J.	Nazois, Mrs. H.
Branganza, P. J. N.	Nicholas, J.
Campbell, R. L.	O'Brien, Mrs. F.
Catania, A. F.	O'Brien, W. P.
Chiodetti, O.	Oroobully, Serally.
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22 "	@	" 2 12 0	"		
23 "	@	" 2 14 0	"		
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The 1st June 1877.

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(Indian) Army Regulations. Regulations and Orders for the Army of the Bengal Presidency. Corrected to 31st December 1872. Published by authority, Royal Svo., cloth boards. Price, Rs. 4; packing and postage, 8 annas. Interleaved copy, Rs. 5; packing and postage, 12 annas.

Book of Forms referred to in the above. Foolscap Folio, enclosed in stiff covers. Price, Rs. 2; packing and postage, 14 annas.

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The Acts of the Government of India from 1854 to date, with Indexes and lists of titles, each separately available.

Regulations for the Training of Troops for Service in the Field; and for the Conduct of Peace Manœuvres, by Lieutenant E. Baring, Royal Artillery. Price, Re. 1; packing and postage, 2 annas.

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A Manual of Cinchona Cultivation in India, by Geo. King, M.B., F.L.S., Superintendent of the Royal Botanical Garden, Calcutta, and of Cinchona Cultivation in Bengal. Price, Rs. 2; packing and postage, 3 annas.

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Preliminary Report on the Forest and other Vegetation of Pegu, by S. Kürz. Price, Rs. 10; packing and postage, 12 annas extra.

Archæological Survey of India Reports for 1862-63-64-65. By A. Cunningham, C. S. I. Vols. I & II.—Price, Rs. 16; packing and postage, Re. 1. Vol. III. Report for the year 1871-72.—Price, Rs. 6; packing and postage, 6 annas. Vol. IV. Report for the year 1871-72.—Price, Rs. 6; packing and postage, 6 annas.

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The Thanatophidia of India, being a description of the venomous snakes of the Indian Peninsula, with an account of the influence of their poison on life; and a series of experiments. By J. Fayrer, M.D., C. S. I., F. R. S. E., Honorary Physician to the Queen, &c. Price, Rs. 80; packing and postage, Re. 1-4.

Manual for the Guidance of Police Officers in the exercise of their duties as Excise Preventive Officers and under the Opium Law, published in 1865. Price, Re. 1; packing and postage, 2 annas.

Report on the Calcutta Cyclone of the 5th October 1864. By Lieut. Col. J. E. Gastrell and F. H. Blanford, A. R. S. M., with Maps and Diagrams. Price, Rs. 4-8; packing and postage, 6 annas.

A Brief History of the Cyclone at Calcutta and Vicinity, 5th October 1864. Price, Rs. 3; packing and postage, 6 annas.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.

Publications for Sale at the Bengal Secretariat Press.

Just Published.

List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. By J. S. GAMBLE, M.A., Assistant Conservator of Forests, Bengal. Price, Re. 1-8; postage, 2 annas.

Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. Price, Re. 1-8; postage, 4 annas.

Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. Price, Re. 1-8; postage, 4 annas.

Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHUNDER KERR, Deputy Magistrate, on special duty. Price, Rs. 8; postage, 13 annas.

Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates and Engineers. Price, Re. 1; postage, 2 annas.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 10 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 8 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-10.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

Vol. I. 24-Pargunnas and Sundarbans.

Vol. II. Nadiya and Jessore.

Vol. III. Midnapur, Hughli and Howrah.

Vol. IV. Bardwan, Bankura and Birbhum.

Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price, Rs. 4-8; postage, 12 annas.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 14 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 14 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Re. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, Re. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

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Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 6 annas.

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Re. 1; postage, 3 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 8 annas.

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Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 6 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 7 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st April 1878. Price, Rs. 3; postage, 8 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HERBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 8-8; postage, 11 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

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Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 5 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price, Re. 1 per copy; postage, 4 annas.

The Statistical Reporter, edited by H. J. S. COTTON, Junior Secretary to the Government of Bengal. Vol. I, bound in full cloth, lettered ... Rs. 10 0 0
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Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. Price, Rs. 12; postage, Re. 1-4.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By a recent order of Government, all subscriptions must be paid in advance.

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E. J. DEAN,

Publisher, *Gazette of India*.

HIGH COURT.

NOTIFICATION.

Calcutta, the 10th April 1878.

An examination of candidates to fill vacancies in the staff of Extra Translators on the Court's establishment on the Appellate Side will be held at this office on Monday, the 29th instant, at 11 o'clock A. M.

Of the candidates who may pass in Oordoo, three, of those who pass in Bengallee, two, and of those who pass in Assamese and Bengallee, one, will be selected for appointment.

Forms of application for admission to the examination, in respect of which a fee of Rs. 10 will be chargeable, are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this office. The forms when duly filled up and accompanied with copies of certificates will be received by the undersigned up to the 26th instant.

J. CRAWFORD,

Offg. Registrar.

HIGH COURT—Original Jurisdiction.

NOTIFICATION.

Calcutta, the 17th April 1878.

It is ordered that the following Rule be read and passed as a Rule of the High Court of Judicature at Fort William in Bengal, to take effect from the 1st day of May 1878:—

It is ordered that Rule 9 of the Rules passed on the 17th day of March 1874 be amended by inserting the words "or the Preliminary Examination of Articled Clerks in England" after the words "until he shall have passed the B. A. Examination of the University of Calcutta," and by striking out the words "or shall produce a certificate signed by the major part of the Examiners actually present and conducting the examination [one of them

being the Registrar] that he has passed before them an examination hereinafter called the Preliminary Examination equivalent to the B. A. Examination of the Calcutta University," and inserting in lieu thereof the words "Provided that persons educated in Europe, who have not passed any of the examinations above-mentioned and who shall appear to the Chief Justice and Judges to have been educated up to a sufficient standard, may, by special order, be permitted to enter into Articles of Clerkship."

(Sd.) RICHARD GARTH.
" LOUIS S. JACKSON.
" W. MARKBY.
" CHARLES PONTIFEX.
" W. AINSLIE.
" J. SEWELL WHITE.
" H. C. CUNNINGHAM.
" W. F. McDONELL.
" H. T. PRINSEP.
" L. R. TOTTENHAM.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 16th April 1878.

No. 1.—Mr. R. F. Dallas, a Superintendent of the 3rd Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 1st April 1878.

No. 2.—Mr. M. R. Trower, an Assistant Superintendent of the 1st Grade, was allowed subsidiary leave for fourteen days under Section 24(b) of the Civil Leave Code, with effect from the forenoon of the 6th March 1878, to enable him to rejoin appointment on return from furlough.

The 17th April 1878.

No. 3.—Mr. J. G. Cairns, an Assistant Superintendent of the 1st Grade, is allowed furlough for two years under Section 12, and subsidiary leave for eighteen days under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 18th March 1878.

No. 4.—Mr. C. J. Nuttall, an Assistant Superintendent of the 2nd Grade, is allowed subsidiary leave for twenty days under Section 24(b) of the Civil Leave Code, with effect from the forenoon of the 2nd March 1878, to enable him to rejoin appointment on return from furlough.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 18th April 1878.

No. 110.—Mr. Superintendent E. J. Douglas Walker has been granted by the Director, Persian Telegraph, furlough for one year and six months, under Section 12 (Chapter IV) of the Civil Leave Code, with effect from the forenoon of 20th October 1877, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

AGENT, GOVERNOR GENERAL, AND CHIEF COMMISSIONER, P. W. D., RAJPUTANA.

NOTIFICATIONS.

Mount Abu, the 1st April 1878.

No. 6148.—The Officiating Agent, Governor General and Chief Commissioner, is pleased to grant three months' privilege leave of absence to Mr. J. Gregory, Executive Engineer, Temporary 2nd Grade, attached to this province, from 8th April 1878, or from such subsequent date as he may avail himself of the same.

The 12th April 1878.

No. 7488.—Mr. T. W. Miles, Executive Engineer, Jeypore, availed himself of the three months' privilege leave of absence granted in Notification No. 5428, dated 23rd March 1878, on the afternoon of the 8th April 1878.

By Order,
A. G. CROMMELIN,
Secy. to Agent, Governor General, and Chief Commr., in the P. W. D., Rajputana.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 13th April 1878.

No. 80.—Baboo Umbica Churn Chowdry, Assistant Engineer, 1st Grade, has been granted three months' leave on medical certificate, with effect from the 1st of March 1878.

No. 81.—Lalla Bahal Roy, Overseer, 1st Grade, has been granted two months' privilege leave, commencing from the 15th instant.

No. 82.—Mr. C. Von Ahn, Assistant Engineer, 1st Grade (temporary rank), has been granted three months' privilege leave commencing from the 8th instant.

No. 83.—Mr. A. T. Goodfellow, Assistant Engineer, 2nd Grade, has been granted two months' privilege leave from such date as he may avail himself of it.

By Order,
A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Genl., for Central India.

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 9th April 1878.

No. 7.—The privilege leave for three months granted in Notification in Residency Orders No. 158, dated 8th March 1878, to Major J. T. Bushby, Officiating Deputy Commissioner, 1st Class, Hyderabad Assigned Districts, is cancelled at his own request.

The 10th April 1878.

No. 9.—With reference to Notification in Residency Orders, No. 163, dated 20th March 1878,

Mr. A. Elliott, Assistant Commissioner, Hyderabad Assigned Districts, will hold charge of the Lock-up at Yeotmal in the Wun District, during Mr. Chamarette's absence on privilege leave.

By Order,
A. J. DUNLOP,
Offg. Secy. for Berar to the Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 10th April 1878.

No. 44.—Mr. R. T. Albert, Accountant, 1st Grade, Office of Examiner of Accounts, Military Works, availed himself of the three months' privilege leave granted to him in Inspector General's Notification No. 1, dated 10th January 1878, on the forenoon of the 19th January and returned to duty on the forenoon of the 1st March 1878. The unexpired portion of the above leave, viz., eighteen days, is hereby cancelled.

Mr. J. A. Freitas, Accountant, 4th Grade, Office of Examiner of Accounts, Military Works, was granted leave on medical certificate from the 14th February to 5th March 1878, both days inclusive.

Mr. E. Lumsden, Accountant, 4th Grade, Office of Examiner of Accounts, Military Works, was granted leave on medical certificate from 19th to 21st February 1878, both days inclusive.

No. 45.—ERRATUM.—In Inspector General's Notification No. 29, dated 13th March 1878, cancel portion relating to Honorary Lieutenant L. Lesmond, Barrack Master.

No. 46.—Captain J. Dundas, R.E., V.C., on return from furlough, is appointed Personal Assistant to the Deputy Inspector General of Military Works.

Captain Dundas reported his arrival on the morning of the 2nd, and received charge of his office from Captain Beckett on the afternoon of the 8th, April 1878.

The 12th April 1878.

No. 48.—The following transfers are ordered:—Mr. R. Berry, Sub-Engineer, 3rd Grade, from Rawal Pindi Command, Military Works, to Meerut Command, Military Works.

Mr. J. H. Kenyon, Sub-Engineer, 2nd Grade, from Meerut Command, Military Works, to Rawal Pindi Command, Military Works.

No. 49.—Barrack Master J. Edmondson, on return from furlough, is posted to the Lahore Command, Military Works.

Honorary Lieutenant R. G. Davies, Barrack Master, is transferred from the Lahore Command, Military Works, to the Meerut Command, Military Works.

The 15th April 1878.

No. 50.—With reference to Government of India, Public Works Department, Notification No. 150, dated 2nd April 1878, Sergeant M. Larkin, R.E., Overseer, 1st Grade, is posted to the Meerut Command, Military Works.

No. 51.—Lieutenant G. M. Porter, R.E., Assistant Engineer, 2nd Grade, is transferred from the Meerut Command, Military Works, to the Presidency Command, Military Works.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Meerut Command.

Meerut, the 12th April 1878.

No. 26.—With reference to this Office Notification No. 17 of 14th March 1878, Corporal J. Dargie, Overseer, 1st Grade, left the Chakrata Division on the forenoon of the 30th March, and joined the Morar Division on the 6th April 1878.

Æ. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command, Military Works.

Oudh Command.

Lucknow, the 17th April 1878.

No. 11.—With reference to Inspector General, Military Works' Notification No. 39, dated the 3rd instant, Lieutenant H. W. Smith, R.E., Assistant Engineer, 2nd Grade, attached to the Lucknow Division, Military Works, reported his departure on the afternoon of 11th April 1878 to join the Rawul Pindee Command, Military Works.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command, Milg. Works.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATIONS.

Mhow, the 9th April 1878.

No. 5.—Mr. F. Welsh appointed as an Accountant, 4th Grade, on probation, by Government of India, Public Works Department, Notification No. 61, dated 4th February 1878, and posted to the Holkar and Neemuch State Railways, took up his duties in that grade in the Office of the Examiner of Accounts, Holkar and Neemuch State Railways, on the 11th December 1877.

W. S. S. BISSET,
Manager, Holkar and Neemuch State Railways.

Neemuch, the 10th April 1878.

No. 17.—With reference to Notification No. 28, dated 26th October 1877, of the Director of State Railways, Central System, Captain R. J. Bond, R.E., Executive Engineer, 3rd Grade, reported his arrival at Neemuch on the forenoon of 20th November 1877, and was relieved on the 19th December 1877 on his remand to military duty.

No. 18.—In supersession of this Office Notification No. 72, dated 12th October 1877, Mr. J. C. Ledger, Executive Engineer, 3rd Grade, availed himself of the one week's subsidiary leave to one year's furlough from the afternoon of 6th October 1877.

The 13th April 1878.

No. 19.—Mr. W. Batt, Sub-Engineer, 1st Grade, Quarry Division, Neemuch State Railway, is granted privilege leave for three months from such date as he may avail himself of the same.

W. WATERFIELD,
Offs. Comptroller General.

• Telegraph Accounts received up to September.

E. GAY,

E. GAY,
Deputy Comptroller General.

CALCUTTA,
The 16th April 1878.

COMPTROLLER GENL.'S OFFICE;

LIABILITIES

BANK OF BENGAL,
Calcutta, 18th April 1878.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors.
W. D. CRUICKSHANK.
Offg. Secy. & Treasurer.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

NOTES WHOLLY LOST OR DESTROYED.

CALCUTTA, — Paper Currency Dept.;
The 18th April 1878.

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
1	B 46—26569	5	V. Calingaroya Moolly, Clerk, Arsenal, Madras.
	B 54—72837	20	
2	B 55—67246	50	Mr. H. Hamington, of No. 215 Bungalow, Gooty, now at the Sailor's Home, Royapuram.
	"—67247	50	
	B 58—52413	100	
	"—86406	100	
3	"—86497	100	N. Narainsawmy Rajoo, No. 22, Sawmy Chetty Street, Coma-leswareen Cowl, Madras.
	B 42—75235	20	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
1	B 53—30161	10	Maganahali Dadabasapah, Davengerry, Chittledroog District.
	"—30333	10	
	"—30334	10	
	"—30335	10	
	"—30349	10	
	"—30350	10	
	"—30351	10	
	"—45954	10	
	"—48664	10	
	B 54—17739	20	
	"—53269	20	C. Narasimooloo Chetty, at Messrs. S. Alwar Chetty & Co., No. 10, Popham's Broadway.
	"—53270	20	
2	B 55—23464	50	C. Mahomed Hoosain, Potatoe Dealer, Budrien Street, Black Town.
	B 58—47402	100	
	B 53—74157	10	
	"—02157	20	
3	"—11700	20	S. Rajagopaul Aiyengar, Assistant Master, P. M. Branch School, Chidambaram.
	"—47331	20	
	B 58—51142	100	
	"—80282	100	
4	"—80403	100	I. Venkatramu Iyer, Manager, Relief Camp, Coopum.
	B 52—79849	10	
5	B 46—18146	5	I. C. Pariya Mera Rowthen, of Pullapatty Village, Caroor.
6	B 58—91195	100	P. Streepathy Raw, Registration Clerk, Darumpoory, Salem District.
7	B 46—19205	5	

FORT ST. GEORGE.—Asst. Genl. Office,
The 8th April 1878.

G. W. CLINE, LL.D.,
Asst. to the Asst. Genl., in charge of Paper Currency Dept.

Kurrachee Circle.

MISMATCHED NOTE.

No. of Note.	Value. Rs.	Name of Claimant.
G 13—28527	5	Mr. Reuben Benjamin, Bombay.
"—28531		

KURRACHEE.—Paper Currency Dept.,
The 8th April 1878.

W. A. INGLE,
Asst. Depy. Commr. of Paper Currency.

Lahore Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
27	E 10—88988	10	Baboo Sri Nath Mukerji, Simla.
36	E 10—93245	10	Mrs. Janet Farquie, Kasawlee.
	"—96446	10	
	"—97173	10	
31	E 13—02905	100	Captain T. Studdy, R. H. A. of Meera Meer.
	"—30366	100	
	"—30505	100	
	"—30532	100	

LAHORE.—Paper Currency Office,
The 13th April 1878.

W. T. PIERCY,
Asst. to Asst. Genl., in charge of Currency Office.

Akola Circle.

NOTES HALF LOST OR DESTROYED.

No. of Notes.	Value. Rs.	Name of Claimant.
C 91—12694	10 each	G. R. Watts, Esq., Assistant Engineer, East Berar Division, Ellichpoor.
"—12924		

AKOLA.—Paper Currency Dept.,
The 16th April 1878.

C. W. A. DAVIES,
Assistant Commissioner.

Bombay Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
1878.			
H46	M 22—61908	20	Surgeon-Major F. W. Wade, Aden.
	"—61910	20	
H47	M 33—09527	20	Mr. Framji R. Divecha, L. M. S., 11, Todd Street, Fort, Bombay.
	M 22—78414	20	
H48	M 28—56781	10	Pundlic Ananta Poy, Cashier, Bombay Port Trust.
M37	M 31—25156	10	Messrs. Thompson and Taylor, Rampart Row, Bombay.
	M 29—34375	10	

BOMBAY.—Paper Currency Dept.,
The 16th April 1878.

W. WELLS,
Assistant Commissioner.

Coconada Circle.

NOTES PARTIALLY LOST OR DESTROYED.

No. of Notes.	Value. Rs.	Name of Claimant.
I 10—18483	10	B. Raja Rao, of Sathia, Vizianagram in North Arcot.
I 5—15399	20	Colathoor Soobroya Chetty, Merchant, Madras.
I 4—11462	50	Bhoosam Nagalingam, Merchant, Masulipatam.

COCONADA.—Paper Currency Dept.,
The 10th April 1878.

B. RAJA RAO,
Acting Depy. Collr., in charge of Paper Currency.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April 8	14,915	1,49,950	1,83,573	32,73,319	72,16,717	27,37,940
" 9	8,410	1,63,609	2,02,088	30,72,516	71,49,868	28,01,450
" 10		1,39,750	2,01,378	28,00,760	71,68,168	28,53,729
" 11		1,93,639	1,15,402	27,58,366	71,90,927	28,30,923
" 12	Holi-					
" 13	days.					

CALCUTTA MINT.
The 15th April 1878.

J. F. TENNANT,
Offy. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 18th April 1878 ... Rs. 1,59,23,097-1-7

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
18th April 1878.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 15th April 1878.

RULES FOR THE CUSTODY, DISTRIBUTION AND SALE OF POSTAGE STAMP LABELS AND EMBOSSED ENVELOPES.

Approved by the Government of India in Financial Department letter No. 1902, dated 19th March 1878.

(N. B.—These Rules apply both to Service Stamps and to Ordinary Stamps, with the exceptions noted in Rules V and VIII.)

Supplies from Central Depôts.

I.—Supplies of postage stamps for the Madras Presidency, including Mysore and the local depôts subordinate to Madras, shall be supplied by the Superintendent of Stamps at Madras on the indent of officers in charge of local depôts.

II.—Supplies of postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of local depôts.

III.—Stamps for the Bengal Presidency, including the North-Western Provinces, Oudh, the Punjab, Central India, Rajpootana, Assam, and British Burmah, and local depôts subordinate to Calcutta, shall be supplied by the Superintendent of Stamps at Calcutta on the indent of officers in charge of local depôts.

IV.—The above-mentioned supplies from central to local depôts shall be issued on credit.

Local Depôts.

V.—Every treasury throughout India, including those attached to political, customs and salt agencies, shall be a local depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a collector of land revenue, neither a salt agent nor collector of customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery; and when the purchaser is one of those who are required to retail stamps under Rule VIII (not being a person employed in a Government treasury), or is one specially authorized under Rule IX, a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed; and officers in charge of local depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of embossed envelopes shall be subject to the same conditions, except that they shall be sold in packets containing sixteen envelopes each, portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes contained in it, the discount (if any) being calculated on that value.

The above rule is only partially applicable to "service stamps," which may be sold only to Government officials without restriction as to a minimum amount on a written application, accompanied by payment of the value in cash, and on which no discount is allowed. A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the treasury officer for the amount paid to him.

VI.—A supply equal to the probable consumption for five months of the district attached to each local depôt shall be kept in each; and as soon as the number in store has fallen below the number expended during the preceding six months, the collector, or other officer in charge of the depôt, shall indent* on the central depôt of his presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the central depôt of the presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not, according to the discretion, and on the responsibility of the officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear, from the monthly statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

* Form 1.

Branch Depôts.

VII.—Every branch treasury and every tehsil treasury shall be a branch depôt for the sale of postage stamps under the conditions described in Rule V. It will receive its stamps from the local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form (3) hereafter prescribed for the treasurer's account, and will indent for supplies in the same form (4) as hereafter prescribed for the treasurer's indent. It will render an account monthly to the local depôt in Form 6A immediately on the expiration of the month.

Retail sale of Stamps.

VIII.—A supply of stamps for sale by retail shall be kept available at every post office, receiving office, tehsildaree, thana, and every police station at

which letters are received for despatch, and with every licensed stamp-vendor; and it shall be the duty of the officer, to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above-mentioned places will receive discount on purchases under Rule V. Inspectors and Sub-Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General, are empowered to examine the stock of postage stamps kept by a licensed stamp-vendor.

This rule does not apply to "service stamps."

By the term "licensed vendor," as used above, is meant a stamp-vendor licensed under rules framed by the local Government in accordance with section 48 of the General Stamp Act (XVIII of 1869).

Authorization of certain retail vendors other than the above.

IX.—A district officer may authorize the grant of discount at half-anna per rupee on purchases under Rule V to any person who is a *bond fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing, and must be produced by the person authorized when claiming discount on purchases: the authority will hold good for only 12 months from the date on which it is given, and may be revoked at any time at the discretion of the district officer. No such authority may be given to any person employed in a Government treasury. The authority so given may at the discretion of the district officer be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, *viz.*:—the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail: a particular shop, place or locality, or particular shops, places or localities, in which postage stamps are to be exposed for sale: the days and hours during which they are to be so exposed, and any restriction upon the sale in shops, places or localities other than those specified. A register showing the name, residence, and occupation of every person so authorized, and the date of the authority, shall be kept by the district officer. Inspectors and Sub-Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General, are empowered to examine the stock of postage stamps kept by any person so authorized.

Custody of Stamps in Local Depôts.

X.—The bulk of postage stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses, under double locks,—the key of one lock of each chest or press always remaining in the hands of the collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

XI.—The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII.—The treasurer shall keep a daily account of receipts and sales* in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the treasury.

* Form 3.

XIII.—On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage stamps, an indent† for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him, and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

† Form 4.

XIV.—The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A store-book‡ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book will agree with the indent as approved.

‡ Form 5.

XV.—If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

XVI.—Stamps will be supplied from the store under double locks only to the treasurer and to branch depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the treasurer or the supply in branch depôts.

XVII.—As soon as possible after the arrival of a despatch of postage stamps from a central depôt, or from any other local depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,§ which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

§ Form 2.

XVIII.—Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock for those months furnished to the Superintendent of Stamps:—

Form 6.

"I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on _____ 187, and that their actual value is * _____; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date, has been counted by the treasurer in my presence, and that their actual value is * _____; and I do further certify that, from the report of the treasurer made to me this day, the actual value of the stamps in his hands amounts to * _____; and that the rules prescribed by the orders of the Government of India, dated 19th March 1878, are duly observed."

Officer in charge of Stamps.

* Note.—The amounts to be entered in words as well as figures.

XIX.—On occasions of transfer of charge, postage stamps will be made over in the same manner, and under the same precautions, as the cash balance in the treasury.

XX.—The officer in charge of each local depôt will submit, within the first week of each month, an account† to the Superintendent of Stamps of his Presidency, showing the balance in hand at the sudder and branch treasuries at the close of the preceding month, and the sales effected during that month.

† Form 6.

Returns to be made by Central Depôt.

XXI.—The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant General, furnish the Director General of the Post Office with a memorandum‡ showing the number of stamps distributed by him during the preceding month; and at the close of each month he will also furnish another memorandum§ showing the number and value of stamps in hand, and the total amount of the actual sales of each local depôt and of all the local depôts supplied by him.

‡ Form 7.

§ Form 8.

A. M. MONTEATH,

Dir. Genl. of the Post Office of India.

Form

Indent for Postage Labels and Embossed Envelopes

[illegible]

I request that the above described Postage

Dated

No. 1.

on the Superintendent of Stamps at

[illegible]

Labels and Handed Envelopes be supplied to the Treasury.

No. _____

Form.

Invoice of Postage Labels and Embossed Envelopes consigned
Dated _____

1		2		3				4		5				6			
HALF-ANNA ENVELOPES 16 = 1 PACKET = 8 ANNAS, 480 = 1 REAM = Rs. 15.		ONE-ANNA ENVELOPES 16 = 1 PACKET = 1 RUPEE, 480 = 1 REAM = Rs. 30.		HALF-ANNA LABELS 320 = 1 SHEET = Rs. 10.				NINE-PIE LABELS 320 = 1 SHEET = Rs. 15.		ONE-ANNA LABELS 320 = 1 SHEET = Rs. 20.				TWO-ANNA LABELS 320 = 1 SHEET = Rs. 40.			
				Ordinary Labels.		Service Labels.		Ordinary Labels.		Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.	
Reams.	Packets.	Reams.	Packets.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.

I acknowledge to have received the Postage Labels and Embossed Envelopes described above.

NOTE.—As soon as the Labels and Embossed Envelopes arrive, they must be

No. 2.

to the Officer in charge of the Treasury at _____

(Signed) _____

Superintendent of Stamps.

7				8				9				10				11				12				13				14			
FOUR-ANNA LABELS 320 = 1 SHEET = Rs. 80.				SIX-ANNA LABELS 320 = 1 SHEET = Rs. 120.				EIGHT-ANNA LABELS 320 = 1 SHEET = Rs. 160.				TWELVE-ANNA LABELS 320 = 1 SHEET = Rs. 240.				ONE-RUPEE LABELS 320 = 1 SHEET = Rs. 320.				GROSS VALUE OF ORDINARY LABELS, INCLUD- ING EMBOSSED ENVELOPES.				GROSS VALUE OF SERVICE LABELS.				TOTAL VALUE.			
Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.		Ordinary Labels.		Service Labels.				Rs.		Rs.		Rs.		Rs.		Rs.	
Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Labels.											

the total value of which is Rs.

(here enter value in words and figures).

Officer in charge of the Treasury
at _____

compared with the Invoice which should be receipted and returned immediately.

Form

Treasurer's or Branch

[illegible]

No. 3.

Depôt Daily Account.

[illegible]

Form

Store Book of Postage Labels and Embossed

[illegible]

No. 5.

Envelopes of the Treasury at

[illegible]

Form

Account of Receipts, Sales, and Stock in hand of Postage Labels and Embossed Envelopes

[illegible]

NOTE.—Discount allowed on the

No. 6 A.

in the Branch Depôt at _____ for the month _____ 187

[illegible]

month under Rule V, R.S.

Dated _____

Officer in charge of the Branch Treasury

Form

Memorandum of Receipts, Issues, and Stock of Postage Labels and Embossed Envelopes
month of

[illegible]

No. 7.

in Store in the Central Depôt of the
 _____ 187 .

Presidency for the

[illegible]

Superintendent of Stamps.

The 8th March 1878.

GOVERNMENT SIMLA PASSENGER DAK.

Through booking from Umballa to Simla.

Arrangements have been made with effect from the 15th March for booking Express Carriage Daks from Umballa to Kalka, and Express Tonga Daks from Kalka to Simla, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta. These arrangements will continue in force till the 25th April.

* Post Master's room, east verandah, between the hours of 10 A. M. and 4 P. M.

2. The charge for an Express Carriage Dak from Umballa to Kalka will be Rs. 20. The charge for an Express Tonga Dak from Kalka to Simla will be Rs. 20.

3. From the 1st April three ordinary vans carrying mails will also leave the Umballa Post Office—one in the morning at or about 5 A. M., and two others in the evening at or about 7 P. M. and 9-40 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit) at a charge of Rs. 2½ per seat.

4. From the same date, viz., 1st April, two mail tongas will start from Kalka—one at about 3 A. M., and another at about 10-30 A. M. If the weight of mails admit of it, passengers can be accommodated in these tongas at Rs. 5 a seat. Seats in the Mail tongas can be booked only in the Umballa and Kalka Offices.

5. The Tonga Daks are not Government Daks, but those of a private agency called the Mountain Carrying Company, under the management of Mr. Lowrie, and under contract with the Post Office for the conveyance of mails.

TURTON SMITH,

Asst. Dir. Genl. of the Post Office of India.

The 17th April 1878.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 23rd April 1878, at 6 P. M.

The 19th April 1878.

Mails for Chittagong, Akyab, Kyauk Phyo, and Sandoway, for transmission per Steamer Calcutta,* will be closed at the General Post Office on Sunday, the 21st April 1878, at 6 P. M.

* This Steamer will touch at Sandoway instead of the Steamer of the 6th May 1878.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer Arabia, will be closed at the General Post Office on Sunday, the 21st April 1878, at 6 P. M. Mails for Port Blair and Camorta can be sent by this opportunity.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 22nd April 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer Khandalla, will be closed at the General Post Office on Wednesday, the 24th April 1878, at 6 P. M.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 26th April 1878, at 6 P. M.

The next Overland Mail via Bombay will close at the General Post Office on Friday, the 26th April 1878.

2. Book-post and pattern packets must be posted on the 25th April 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer Nepal, will be closed at the General Post Office on Monday, the 29th April 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 19th April 1878.

Aafed, Mr.	Hodge, Peter.
Albertson, R. V. R.	Jackson, E. D.
Alis, Miss	Jennings, Mrs.
Allison, Mrs. B.	Johnson, Mrs. C.
Amadoo, Rebecca.	Jordon, Miss.
Angus, R. C.	Lamb, Mrs.
Austin, Geo.	Lator, Miss S. Sr.
Baillie, Mrs.	Lee, Mrs. J.
Balfour & Co.	Lerkins, Mrs. C. B.
Barron, George.	Longford, P.
Basel, M.	Love, Mrs. F.
Baney Madhub Mannah.	Lyell, Mrs.
Beaumont, E.	Lynch, A. B.
Bell, Mrs.	Mackenzie, Mr.
Booth, Mrs.	Mackintosh, J.
Boss, C. L.	Marrieson, C.
Bowen, Miss K.	Mason, Billy.
Bradshaw, J.	Masury, John W.
Braganza, P. J. N.	McKean, James.
Browne, B.	Miller, Mrs.
Buskin, E. G.	Monett, H. E.
Carran, Mrs.	Moppitt, Mrs.
Clarke, A.	Mylan, James.
Cless, H.	Nazois, Mrs. H.
Clive, Miss C.	Newman, W. R.
Clint, Miss K.	Palmer, J. G. A.
Coates, Dr. William.	Peddington, Mrs.
Coleman, Charley.	Petit, Monsieur Chas.
Collins, Mrs. J.	Pillot, M.
Connell, Messrs. J.	Ponting, Mrs. A. G.
Cosman, H.	Powell, Mrs. M.
Crabley, Mrs.	Pracy, William.
Crook, Mrs.	Puttee, Alfred.
Dallas, D.	Reardan, Patrick.
Dallas, William.	Rebeiro, Mrs. R.
Davidson, A. L.	Reynolds, C.
David, Mrs. Abdulla.	Ross, Mrs.
D'Cruz, Alfred.	Richtsberg, T.
Deeks, Mr.	Ring, H. R.
DeLacy, Edward.	Roberts, T. R.
DeSouza, Edward.	Sandy, C.
Dias, Caitano Francisco.	Singh, Miss A. E.
Doucett, T. R.	Smith, Thos.
Dunn, Mrs. E. C.	Spalding, J.
Eggar, Mrs.	Speed & Co.
Elliott, Charles.	Stewart, Mrs. E. M.
Elliot, H. R.	Stewart, Capt. D. J.
Elson, Mrs. R. L.	Thomason, Mrs.
Fernandes, V. F.	Thomason, Miss N.
Ferrier, W. A.	Thomason, Lieut.-Colonel.
Fox, F. G. B.	Thomas, & Co.
Gobind Chunder Banerji.	Thompson, Miss L.
Goldsmid, Captain L. C.	Thorpe, W.
Graf, Fitz.	Tomkin, Geo.
Hailes & Co.	Tomes, Mrs.
Heathcock, W.	Wallett, Miss S. A.
Henderson & Co.	Watson, Chas.
Hill, S.	Weskins, Mrs. E. L.
Hony. Secy., Greenlow Ma-	Wood, C. T. O., M.D.
sonic Orphan Fund Lottery.	Worrledge, Lt.

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Jones, Mrs. A.
Allen, D. B.	Jones, Miss.
Bauce, J. M.	Kelly, V. G.
Bell, Mrs.	Kelley, H. E.
Biden, C. S.	Lane, C.
Black, Alex.	Larcom, Arthur.
Blainie, E.	Laukan, S.
Bomford, Rbt.	Leapold, T.
Budree Das.	Littlewood, Mrs. H. R.
Bull, Alex.	Lucas, Mrs.
Busuttill, C.	Lynn, J. Simmons.
Campbell, Allen.	Martin, Eugene.
Carter, R.	Meyer, Herman.
Chetty, Ajjalla.	Miller, W. A.
Collings, C. E.	Morrison, G.
Connolly, Pat.	Muggeridge, E. H.
Concannon, T. E. W.	Murphy, G.
Cox, Chas. S.	Narain Dutt Dubey.
Crime, H. J. A.	Norman, Horace.
Croghan, W. J.	Orlovits, Tasef.
Crouch, Thomas.	O'Sullivan, J.
Cumberland, G. L.	Parkinson, W.
Dahlke, H. F.	Phelan, T. W.
Denholm, J. C.	Presse, Monsieur.
Dickens, D.	Rae, Lt. R. J., R. N. R.
Dino Nath Ganguli.	Reid, Mrs. A. M.
Doherty, Mrs. H. A.	Ronald.
Doherty, J.	Ruchwally, L.
Dowding, F. T.	Rustomjee Merwanjee.
D'Sulin, Madame.	Samson, Nacl.
E. B. M.	Stewart, Frank.
E. M.	Stone, A.
Fazulbhoy, Visram.	Sunders, Mrs. S.
Fellowes, Mrs.	Tackoorah.
Fraser, Thos.	Tarnowski, L.
G, care of Post Office.	Thomas, H. P.
Gorrick, Miss Louisa.	Towell, A.
Gleeson, J. G.	Tremlet, H. S.
Gobind Ram Reekseedass.	Valentine, C.
Grigg, Mrs.	Wallis, C.
Hackett, Mr.	Webb, Captain H. E.
Hall, J. R. C.	Williams, Fred.
Hamilton, William.	Williams, T. C.
Henderson, J. P.	Wile, W. M.
Hillier, R.	X X X, care of Post Office.
Huguenot, M.	Younge, S. D.
Jones, H. R.	

Newspapers.

Adie, E. A.	Fraser, Thos.
Anderson, J.	Hacket, J.
Arthur, Chas.	Hunter, George.
Campbell, A.	Jeffrey, William.
Castello, P.	Kennedy, C.
Corbett, C. J. H.	Macdonald, J.
Elms, J. J.	Tinsby, John.

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E. C. GEORGE,

Post Master of Calcutta.

NOTICE.

OU DH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BRAMS—	
21 feet length @	Rs. 2 10 0 per cubic foot.
22 " "	@ " 2 12 0 "
23 " "	@ " 2 14 0 "
24 " "	@ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0 per cubic foot.
under 12 & over 7 " "	@ " 2 4 0 "
under 7 " "	@ " 2 0 0 "

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

NOTICE.

Separate Tenders for the following works will be received at the Office of the Executive Engineer, Lucknow Division, Military Works, up to 1 P. M. on the 1st May 1878:—

LUCKNOW.

Annual repairs and petty repairs, &c.

	Rs.	A.	P.
1. Royal Artillery Lines, Native Lines, and Ecclesiastical Buildings	15,000	0	0
2. European Cavalry Lines	15,000	0	0
3. Right Infantry Lines, Commissariat Buildings, Muchee Bhawan Fort, and Military Prison	30,000	0	0
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SEETAPUR.

Annual repairs and petty repairs, &c.

	Rs.	A.	P.
1. Royal Artillery Lines, Native Lines, Commissariat and Ecclesiastical Buildings	15,000	0	0
2. European Infantry Lines	15,000	0	0

Forms of tenders, specifications, divisional schedule of materials, description of labor, and present rates and all other particulars may be obtained on application to the above officer and on payment of copying fee. Earnest money of Rs. 2 per cent. on amount tendered for is to accompany each tender, and security up to 10 per cent. of the estimated value will be required of the contractor whose tender is accepted.

Tenders are to be at a percentage less than the divisional rates on the gross of Bills, and not at rates per particular items.

The conditions specified in Public Works Department Code, Chapter XIV, 44, will be strictly adhered to.

The Executive Engineer does not bind himself to accept the lowest or any tender.

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Exc. Engr., Lucknow Divn., Military Works.

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Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates and Engineers. Price, Rs. 1; postage, 2 annas.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 10 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 8 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-10.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

Vol. I. 24 Pergunnahs and Sundarbans.

Vol. II. Nadiya and Jessore.

Vol. III. Midnapur, Hughli and Howrah.

Vol. IV. Bardwan, Bankura and Birbhum.

Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 10 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price, Rs. 4-8; postage, 12 annas.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 14 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 14 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Re. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Re. 1; separately, price, Rs. 2; postage, 3 annas.

Report on the Census of Bengal, 1872.

By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal.

Price, Rs. 10; postage, Re. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

Rules for the Sale of Waste Lands. Price, 4 annas, or including postage, 5 annas.

Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 6 annas.

Further Notes on the Rungpore Records,

Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Re. 1; postage, 3 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 8 annas.

Selections from Divisional and District Annual Administration Reports, 1872-73, with the Government Resolutions on them. Price, Rs. 5; postage, 12 annas.

Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 6 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 7 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st April 1878. Price, Rs. 3; postage, 8 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 4 annas.

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HERBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 11 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chittagong Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

„ Unbound copies ... „ 35 0 0

Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 5 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price, Re. 1 per copy; postage, 4 annas.

The Statistical Reporter, edited by H. J. S. COTTON, Junior Secretary to the Government of Bengal. Vol. I, bound in full cloth, lettered ... Rs. 10 0 0
Vol. II, ditto ditto ... „ 10 0 0
Vol. III, ditto ditto ... „ 6 0 0
Single copies of monthly Nos. ... „ 2 0 0

Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. Price, Rs. 12; postage, Re. 1-4.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—
South America Pilot, Part I ... Rs. 4 4 0
West India Pilot, Vol. I ... „ 3 0 0
West India Pilot, Vol. II ... „ 6 0 0
Cash must be sent with order.

Apply to Accountant, Bengal Secretariat, 28, Chowringhee Road, Calcutta.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 27, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By an order of Government, all subscriptions must be paid in advance.

	Rs.	A.	P.
Subscription for <i>Gazette</i> and Supplement per annum	15	0	0
Postage	5	8	0
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For a single copy of the <i>Gazette</i>	0	8	0
For a single copy of the Supplement	0	8	0
Postage on single copies varies according to weight.			

E. J. DEAN,

Publisher, *Gazette of India*.

HIGH COURT.

NOTIFICATION.

Calcutta, the 10th April 1878.

An examination of candidates to fill vacancies in the staff of Extra Translators on the Court's establishment on the Appellate Side will be held at this office on Monday, the 29th instant, at 11 o'clock A. M.

Of the candidates who may pass in Oordoo, three, of those who pass in Bengallee, two, and of those who pass in Assamese and Bengallee, one, will be selected for appointment.

Forms of application for admission to the examination, in respect of which a fee of Rs. 10 will be chargeable, are obtainable, together with copies of the rules prescribing the tests for the examination, on application at this office. The forms when duly filled up and accompanied with copies of certificates will be received by the undersigned up to the 26th instant.

J. CRAWFURD,

Offg. Registrar.

HIGH COURT—Original Side.

NOTIFICATION.

Calcutta, the 25th April 1878.

The following Rule passed by the High Court of Judicature at Fort William in Bengal, on its Original Side, is published for general information.

By order,

R. BELCHAMBERS,

Registrar.

It is ordered that the following Rule be read and passed as a Rule of the High Court of Judicature at Fort William in Bengal, on its Original

Side, to take effect from the 1st day of May 1878:—

A memorandum of appeal in a case in which judgment has been given by the Court orally, shall be received and filed without a copy of the judgment.

(Sd.) RICHARD GARTH.
 „ LOUIS S. JACKSON.
 „ W. MARKBY.
 „ CHARLES PONTIFEX.
 „ W. AINSLIE.
 „ J. SEWELL WHITE.
 „ ROMESH CHUNDER MITTER.
 „ H. S. CUNNINGHAM.
 „ W. F. McDONELL.
 „ H. T. PRINSEP.
 „ L. R. TOTTENHAM.
 „ ALEX. T. MACLEAN.

BANK OF BENGAL.

NOTICE.

Calcutta, the 23rd April 1878.

Mr. R. Hardie has returned from leave and resumed the office of Secretary and Treasurer.

By order of the Directors,
W. D. CRUICKSHANK,
Offg. Secretary & Treasurer.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th April 1878.

No. 111.—Mr. F. A. Patten, Assistant Superintendent, has been granted by the Deputy Director, Persian Gulf Telegraph, furlough for one year five months and two days, under Section 12, Chapter IV, of the Civil Leave Code, with effect from 27th March 1878, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

No. 112.—Mr. A. Herbage, Traffic Manager, has been granted by the Deputy Director, Persian Gulf Telegraph, furlough for twelve months, under Section 12, and subsidiary leave, not exceeding three days, under Section 24(a) of the Civil Leave Code, with effect from 19th April 1878, subject to confirmation by the Director-in-Chief, Indo-European Telegraph.

PRYCE PHILLIPS,
Examiner of Telegraph Accounts.

AGENT, GOVERNOR GENERAL, AND CHIEF COMMISSIONER, P. W. D., RAJPUTANA.

NOTIFICATION.

Mount Abu, the 16th April 1878.

No. 7818.—Mr. J. Gregory, Executive Engineer, 2nd Grade, availed himself of the three months' privilege leave of absence granted him

in Notification No. 6148, dated 1st April 1878, on the afternoon of the 10th idem.

By Order,
A. G. CROMMELIN,
Secy. to Agent, Governor General, and Chief Commr., in the P. W. D., Rajputana.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 17th April 1878.

No. 13.—Captain R. Bullock, Officiating Deputy Commissioner, 3rd Class, Hyderabad Assigned Districts, has been granted privilege leave for one month and twenty days, with effect from the 1st May 1878, or from such date as he may avail himself of it.

By Order,
A. J. DUNLOP,
Offg. Secy. for Berar to the Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 16th April 1878.

No. 52.—With reference to Government of India, Public Works Department, Notification No. 151, dated 2nd April 1878, Major W. B. Holmes, R.E., made over, and Colonel L. Russell, R.E., received charge of the Office of Superintending Engineer, Sirhind Command, Military Works, on the afternoon of 9th April 1878.

The 18th April 1878.

No. 53.—With reference to Notification No. 24, dated 25th February 1878, subsidiary leave from the 28th to the 31st January 1878, both days inclusive, is granted to Mr. J. M. Harman, Assistant Engineer, 2nd Grade.

C. W. HUTCHINSON, *Colonel, R.E.,*
Inspr. Genl. of Military Works.

Lahore Command.

Lahore, the 15th April 1878.

No. 13.—Mr. W. B. Harington, Executive Engineer, received and Mr. J. E. Hilton, Executive Engineer, made over charge of the Mooltan Division, Military Works, on afternoon of the 4th April 1878.

The 17th April 1878.

No. 15.—Major F. C. Manderson, R.E., Executive Engineer, and Captain A. Hill, R.E., Executive Engineer, respectively, made over and received charge of the Dalhousie Division, Military Works, on the afternoon of the 8th April 1878.

D. WARD, *Major, R.E.,*
Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 18th April 1878.

No. 27.—Privilege leave for two months is granted to Assistant Commissary and Honorary Lieutenant J. Modget, Barrack Master, Bareilly Division, with effect from the 5th May 1878, or from such date as he may avail himself of the same.

Æ. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 18th April 1878.

No. 12.—With reference to Public Works Department Notification No. 110 of 12th March 1878, Lieutenant G. C. P. Onslow, R.E., Assistant Engineer, attached to the Lucknow Division, reported his departure on the afternoon of the 15th instant.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command,
Military Works.

Presidency Command.

Calcutta, the 25th April 1878.

No. 13.—With reference to Inspector General's Military Works, Notification No. 41 of 8th instant, Captain W. H. Beckett is posted to the Barrackpore Division, Military Works, of which he took over charge from Mr. W. H. Johnson, C. E., on the afternoon of 24th idem.

J. H. CROWDY, *Major, R.E.,*
In charge, Supdg. Engr.'s Office,
Presidency Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 17th April 1878.

No. 1062.—Mr. F. G. B. Fox, Assistant Engineer, 2nd Grade, reported his departure from the Rawul Pindi Command on the 15th instant, afternoon.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdg. Engr., Rawul Pindi Command,
Military Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Agra, the 13th April 1878.

No. 19.—With reference to Director of State Railways, Central System, Notification No. 15, dated 30th March 1878, Mr. G. G. Hiley, Storekeeper, Rajputana State Railway, is granted the necessary subsidiary leave, not exceeding fifteen days, with effect from the date he may make over charge of his duties.

Nynee Tal, the 20th April 1878.

No. 20.—With reference to Government of India, Public Works Department, Notification No. 155, dated 4th April 1878, the under-mentioned Officers are posted to the Western Rajputana Railway:—

Mr. W. H. P. Sherman, Executive Engineer, 4th Grade.
Mr. H. J. Gwyther, Assistant Engineer, 2nd Grade.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 18th April 1878.

No. 35.—With reference to Notification No. 33 of the 4th instant, Mr. A. T. Chiodetti, As-

sistant Engineer, 3rd Grade, joined the Northern Bengal State Railway on the afternoon of the 16th March 1878, and was posted to the Poradah Section.

No. 36.—CORRIGENDA.—In Notification No. 31 of the 11th August 1877, for "afternoon of 11th July 1877," read "forenoon of 24th July 1877," as the date on which Mr. T. W. Grant, Assistant Engineer, 1st Grade, Northern Bengal State Railway, availed himself of the special leave granted in Notification No. 65 of the 6th April 1877.

No. 37.—Mr. T. W. Grant, Assistant Engineer, 1st Grade, Northern Bengal State Railway, returned to duty on the forenoon of the 24th January 1878, from the leave granted in Notification No. 65 of the 6th April 1877.

F. S. STANTON, *Lieut.-Col., R.E.,*
Offg. Director.

Western System.

Murree, the 16th April 1878.

No. 23.—This Office Notification No. 12, dated 8th February 1878, transferring Mr. E. F. Jacob, Assistant Engineer, 2nd Grade, from the Indus Valley to the Punjab Northern Railway, is cancelled.

No. 24.—With reference to Public Works Department Notification No. 62, dated 4th February 1878, Baboo Harry Mohun Bose, Accountant, 3rd Grade (*Probationary*), joined the Office of the Deputy Examiner of Accounts, Punjab Northern State Railway (Open Line), on the forenoon of the 27th March 1878.

F. W. PEILE, *Col., R.E.,*
Director of State Railways,
Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Mhow, the 17th April 1878.

No. 6.—Mr. Bhicjee Cowasjee, Accountant, 4th Grade, of the Office of the Examiner of Accounts, Holkar and Neemuch State Railways, was granted ten days' privilege leave from 1st to 10th April 1878.

W. S. S. BISSET,
Manager, Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 20th April 1878.

No. 63.—Mr. J. Ellis, Assistant Engineer, 1st Grade, Sutlej Bridge Division, is granted privilege leave for one month and twenty-two days, from such date as he may avail himself of it.

This cancels this Office Notification No. 60, dated 12th April 1878.

No. 64.—Mr. R. Sivewright, Assistant Engineer, 2nd Grade, is transferred from the Eastern Extension Surveys to Northern District.

M. RAYNE,
Engineer-in-Chief.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
177	... D 10—97968	5	Messrs. Manna & Co., Calcutta.
178	... D 18—21958	100	...
	... D 4—86976	50	...
	... —86977	50	...
	... D 11—83352	10	...
179	... D 11—76367	10	...
	... —76368	10	...
180	... D 11—73477	10	...
181	... D 11—56369	10	...

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
237	... D 11—65268	10	...
248	... D 14—11146	20	...
249	... D 11—64396	10	...
32	... D 11—77956 } wrongly joined	10	...
	... —77055 }		...
33	... D 14—06523 } ditto	20	...
	... —06524 }		...
34	... D 14—01073 } ditto	20	...
	... —01074 }		...

ALLAHABAD.—Paper Currency Office; }
The 18th April 1878. }

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Madras Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
5	... B 58—87237	100	...
6	... B 46—13217	5	...
7	... B 58—72215	100	...
	... —77777	100	...
	... —90728	100	...
8	... B 52—91425	10	...
9	... B 58—70532	100	...

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
8	... B 54—21746	20	...
	... —64848	20	...
9	... B 53—45617	10	...
	... B 54—09902	20	...
	... —31508	20	...
	... B 42—95885	20	...
10	... B 52—78364	10	...
11	... B 46—14775	5	...
	... B 54—52652	20	...
	... B 55—68110	50	...
	... B 58—58015	100	...
	... —59585	100	...
	... —59708	100	...
	... —60382	100	...
12	... B 55—61684	50	...
	... —05114	50	...
	... B 58—67544	100	...
13	... B 53—29987	10	...
	... —45517	10	...
	... B 42—70345	20	...
14	... B 52—44868	10	...
15	... B 53—35163	10	...
	... —70309	10	...
16	... B 55—36642	50	...
17	... B 50—91478	100	...
18	... B 54—53230	20	...
19	... B 53—49643	10	...
20	... B 54—08562	20	...
	... B 58—66408	100	...
21	... B 46—09590	5	...
22	... B 52—27942	10	...
	... B 54—61924	20	...
1	... B 40—39162 } wrongly joined	5	...
	... J 7—62002 }		...

FOURTH ST. GEORGE.—Paper Currency Office; }
The 18th April 1878. }

G. W. CLINE, LL.D.,
Asstt. to the Asstt. Genl., in charge of Paper Currency Dept.

Lahore Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
		Rs.	
33	... E 7—09605	5	...
46	... E 5—96056	20	...

LAHORE.—Paper Currency Office; }
The 20th April 1878 }

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

The 26th April 1878.

Mails for Rangoon and Moulmein, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Sunday, the 28th April 1878, at 6 p. m.

Mails for Akyab and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 28th April 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Nepaul*, will be closed at the General Post Office on Monday, the 29th April 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 29th April 1878, at 6 p. m.

Mails for the Straits and Hong-Kong, for transmission per Steamer *Historian* will be closed at the General Post Office on Tuesday, the 30th April 1878, at 6 p. m.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Chinsurah*, will be closed at the General Post Office on Wednesday, the 1st May 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 3rd May 1878, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 2nd May 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 p. m.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapur and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Saturday, the 4th May 1878, at 6 p. m.

List of Unclaimed Letters lying in the Calcutta Post Office on the 26th April 1878.

Allison, Mrs. B.	DeSouza, Edward.	Jackson, E. D.	Puttee, Alfred.
Amandoo, Rebecca.	Dunbar, Mrs.	Jordon, Miss.	Rae Lungford, Mrs.
Arathoon, J. H.	Dunn, Mrs. E. C.	Kelly, W.	Richards, H. S.
Baron, E.	Elliot, H. R.	Kilwall, Mr.	Rogers, C. J.
Beathon, John.	Elson, Mrs. R. L.	Lambam, C.	Rooney, Jas. A.
Bettschart, T.	Ferries, H. M.	Lyell, Mrs.	Ross, Mrs.
Browne, B.	Fleming, Geo.	Mackintosh, J.	Spalding, J.
Bruee, Mrs. Jane.	Forbes, T. T.	Manton, G. T.	Sansman, A. E.
Buskin, E. G.	Fox, F. G. B.	Marrieson, C.	Sore, Captain.
Carew, Mrs.	Garrison, P.	Mason, Billy.	Spaman, Adolph.
Coleman, Charley.	George, Francis.	Mill, Mrs. E.	Stillwell, Mrs.
Crauz, Guilia Madame.	Goldsmid, Captain L. C.	Moppitt, Mrs.	Swaris, Miss A. J.
Cris, Frederick.	Gomes, Mrs. Annie.	Olpherts, Lt.-Genl. W.	Thomason, Mrs.
Curunlac, Mr.	Hailes & Co.	Palmer, J. G. A.	Thomason, Miss N.
Debender, C.	Heenan, G. F.	Pellet, Monsieur Chas.	Thomas & Co.
D'Cruze, Mrs. L.	Hobson, Miss N.	Pickersgill, S. W.	Tooze, A. E.
DeHome, Alex. Wolfe.	Homes, W.	Pillot, M.	Turner, J.
DeHome, Miss M.	Hony, Secy., Greenlow Masonic Orphan Fund Lottery.	Pinney, G. F.	Watson, Chas.
Deeks, Mr.	Hulme, Captain A. H.	Pracy, William.	Wilkinson, Miss.
Delpratt, L., M.D.	Humphrey, H. J.		
DeKozario, Mrs. H.			

Jackson, E. D.
Jordon, Miss.
Kelly, W.
Kilwall, Mr.
Lambam, C.
Lyell, Mrs.
Mackintosh, J.
Manton, G. T.
Marrieson, C.
Mason, Billy.
Mill, Mrs. E.
Moppitt, Mrs.
Olpherts, Lt.-Genl. W.
Palmer, J. G. A.
Pellet, Monsieur Chas.
Pickersgill, S. W.
Pillot, M.
Pinney, G. F.
Pracy, William.

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.
Allen, D. B.
Bauce, J. M.
Bell, Mrs.
Biden, C. S.
Black, Alex.
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Map of Bengal, 1874-75. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 8 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 10 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, Rs. 1-4.

Map of Bengal, 1873. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 8 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, Rs. 1-2.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 10 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 10 annas.

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Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 6 annas.

Further Notes on the Rungpore Records,

Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Rs. 1; postage, 3 annas.

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The Quarterly Civil List for Bengal, corrected up to the 1st April 1878. Price, Rs. 3; postage, 8 annas.

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Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

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Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1875-76. Vol. I. Price, Rs. 12; postage, Rs. 1-4.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each.

South America Pilot, Part I ... Rs. 4 4 0

West India Pilot, Vol. I ... „ 3 0 0

West India Pilot, Vol. II ... „ 6 0 0

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 4, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By an order of Government, all subscriptions must be paid in advance.

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E. J. DEAN,

Publisher, *Gazette of India*.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATION.—ESTABLISHMENT.

Indore, the 30th April 1878.

No. 84.—Mr. A. T. Goodfellow, Assistant Engineer, 2nd Grade, availed himself of the two months' privilege leave granted in Notification No. 83 of the 13th instant, on the morning of the 22nd idem.

By Order,

A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Gnl.,
for Central India.

SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 25th April 1878.

No. 18.—Mr. R. D. Farrell, Surveyor, 3rd Grade, is granted privilege leave from the 11th to the 30th April 1878.

The 29th April 1878.

No. 19.—Mr. C. J. Neuville, Surveyor, 2nd Grade, is granted privilege leave of absence for three months, with effect from such date as he may be permitted to avail himself of the same.

J. T. WALKER, Colonel, R.E.,
Surveyor General of India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 30th April 1878.

No. 6.—LEAVE OF ABSENCE.—Mr. James Reid Scott, Assistant Surveyor, 2nd Grade, six weeks, under Section 12, Supplement I, of the Civil Leave Code, from the date on which his services may be spared.

No. 7.—LEAVE OF ABSENCE.—Mr. George Carleton Swiney, Assistant Surveyor, 2nd Grade, for two months, under Section 12, Supplement F, of the Civil Leave Code, from the date on which he may avail himself of it.

D. C. VANRENEN, *Major-Genl., R.A., Superintendent of Revenue Surveys.*

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 23rd April 1878.

No. 54.—With reference to Inspector General's Notification No. 37, dated 21st March 1878, Messrs. M. J. Mulroney, Accountant, 3rd Grade, and J. Brabson, and E. Lumsden, Accountants, 4th Grade, were relieved of their duties in the Office of the Examiner of Accounts, Military Works, on the afternoon of the 19th March, 6th and 13th April 1878, respectively.

No. 55.—Lieutenant J. G. Day, R.E., Assistant Engineer, 2nd Grade, is transferred from Meerut Command, Military Works, to Inspector General's Head-Quarters.

The 29th April 1878.

No. 56.—With reference to Inspector General's Notification No. 28, dated 13th March 1878, Sergeant R. Madams, Overseer, 1st Grade, was granted seven days' subsidiary leave, *viz.*, from the 14th to the 20th February 1878.

C. W. HUTCHINSON, *Colonel, R.E., Insp. Genl. of Military Works.*

Lahore Command.

Lahore, the 15th April 1878.

No. 14.—Honorary Lieutenant R. G. Davies, Barrack Master, Lahore Division, Military Works, is granted one month's privilege leave, of which he availed himself on the forenoon of the 4th April 1878.

The 22nd April 1878.

No. 16.—Sub-Conductor A. Algar, Supervisor, Lahore Division, Military Works, is transferred to the Dalhousie Division, Military Works. He reported his departure from Amritsar on the 9th April 1878, and his arrival at Dalhousie on the forenoon of the 12th April 1878.

No. 17.—Mr. J. E. Hilton, Executive Engineer, 4th Grade, availed himself on the 8th April of the leave granted him in Inspector General, Military Works, Notification No. 20 of 15th February 1878.

D. WARD, *Major, R.E., Supdg. Engr., Lahore Command, Military Works.*

Meerut Command.

Meerut, the 25th April 1878.

No. 28.—Major H. F. Blair, R.E., Executive Engineer, Chakrata Division, Military Works, availed himself on the forenoon of the 4th March 1878 of the privilege leave for thirty-four days granted him in this Office Notification No. 14 of 5th March 1878, and returned to duty on the forenoon of the 1st April 1878. The unexpired portion of the leave, *viz.*, six days, is accordingly cancelled.

The 30th April 1878.

No. 29.—The unexpired portion of the privilege leave, *viz.*, 29 days, granted to Lieutenant S. C. Turner, R.E., Executive Engineer, in Engineer-in-Chief, Western Rajputana State Railway's Notification No. 1454 of the 19th June 1874, is hereby cancelled.

No. 30.—With reference to Notification of the Public Works Department, Military Works, No. 50, dated 15th April 1878, Sergeant M. Larkin, R. E., Overseer, 1st grade, is posted to the Chukrata Division, Military Works.

Æ. PERKINS, *Lieut.-Col., R.E., Supdg. Engr., Meerut Command, Military Works.*

Presidency Command.

Calcutta, the 1st May 1878.

No. 14.—Mr. W. H. Johnson, C. E., Executive Engineer, Barrackpore Division, availed himself of the 75 days' privilege leave granted in this Office Notification No. 7 of 8th March 1878, from the forenoon of 25th ultimo.

J. H. CROWDY, *Major, R.E., In charge, Supdg. Engr.'s Office, Presidency Command, Military Works.*

Rawul Pindi Command.

Rawul Pindi, the 22nd April 1878.

No. 1102.—Lieutenant H. Whistler-Smith, R.E., Assistant Engineer, 2nd Grade, reported his arrival in the Rawul Pindi Command on the 16th instant before noon, and was posted to the Rawul Pindi Division, Military Works, which he joined on the afternoon of the same date.

No. 1103.—Lieutenant Martin Martin, R.E., Assistant Engineer, 2nd Grade, is transferred from the Rawul Pindi to the Peshawur Division, Military Works.

No. 1106.—Privilege leave of absence for fourteen days is granted to Mr. F. G. B. Fox, Assistant Engineer, 2nd Grade, from the 15th instant, after noon.

D. LIMOND, *Lieut.-Col., R.E., Supdg. Engr., Rawul Pindi Command, Military Works.*

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 24th April 1878.

No. 21.—Baboo Mehtab Chunder Mullick, Assistant Engineer, 1st Grade, temporary rank, is appointed to officiate as Executive Engineer of the Delhi Division, Rajputana State Railway, during the absence on privilege leave of Mr. C. Thomson, Executive Engineer, 4th Grade, temporary rank.

No. 22.—Dr. R. Willmot, Medical Officer, Rajputana State Railway, is placed in medical charge of the Western Rajputana State Railway, with effect from the 1st January 1878.

No. 23.—With the approval of the Government of India, and in continuation of this Office Notification No. 9, dated 21st February 1878, the following correction has been made in the General Classification of Goods for Indian State Railways:—

For "potatoes and other roots" read "potatoes."

The 25th April 1878.

No. 24.—Mr. J. H. L. Patterson, Store-keeper, 1st Grade, Holkar and Neemuch State Railways, is granted twelve months' leave to Europe on medical certificate, under Section 3, Supplement F, of the Civil Leave Code, and the usual subsidiary leave not exceeding six days, with effect from such date as he may avail himself of the same.

The 27th April 1878.

No. 25.—With the approval of the Government of India, Public Works Department, the

following Divisions have been formed on the Western Rajputana State Railway, with effect from such date as work commenced on each:—

Ahmedabad District.

(1).—Kulole Division from Ahmedabad to mile 50 with two sub-divisions.

(2).—Sidhpore Division from mile 50 to mile 78 with one sub-division.

Serohi Division (Survey Division).

Marwar Division from mile 182 to mile 250 with one sub-division.

Sendra Division (Ghat) from mile 250 to mile 263 with one sub-division.

Beawar Division from mile to 263 to mile 299 with one sub-division.

W. C. FURNIVALL,
Offg. Director.

Western System.

The 22nd April 1878.

No. 25.—With the approval of the Government of India in the Public Works Department, the Multan District and the Bahawalpore and Reti Divisions of the Indus Valley State Railway are abolished, and the following re-arrangement of Districts and Divisions on the line are made in supersession of all previous arrangements, with effect from the 1st April 1878:—

DISTRICTS.			DIVISIONS.		
Names.	Head Quarters.	Mileage.	Names.	Head Quarters.	Mileage.
Northern ...	Sukker ...	From mile 1 to 278 inclusive, but exclusive of Sutlej Bridge 13½ miles, equal 264½ miles.	Multan ...	Multan ...	From mile 1 to 122 exclusive of Sutlej Bridge (13½ miles), equal 108½ miles.
			Ghotki ...	Reti ...	From mile 122 to 271, equal 149 miles.
			Indus ...	Sukker ...	From mile 272 to 278, equal 7 miles.
Southern ...	Karachi ...	From mile 279 to 501 inclusive, equal 223 miles.	Larkhana ...	Larkhana ...	From mile 279 to 396, equal 118 miles.
			Kotri ...	Kotri ...	From mile 397 to 501, equal 105 miles.
Under direct orders of Engineer-in-Chief ...			Eastern Extension Surveys. Transport ...		
			Sutlej Bridge ...	Multan Adamwahan ...	From mile 51 to 63½, equal 13½ miles.

Murree, the 23rd April 1878.

No. 26.—Mr. J. D. M. Burton, Assistant Engineer, 2nd Grade, Punjab Northern State Railway, passed the colloquial examination in the Hindustani language on the 13th instant.

No. 27.—Mr. J. B. Chalmers, Executive Engineer, 4th Grade (temporary rank), Indus Valley State Railway, is granted fifteen months' leave on medical certificate to England under Section 3, Supplement F, of the Civil Leave Code, from the forenoon of the 22nd March 1878, the leave commencing in India.

Subsidiary leave, from the forenoon of the 19th February 1878, under proviso to Section 25 of Civil Leave Code, for thirty days, preparatory to the above leave, is also granted under Section 10, Supplement F, of the Civil Leave Code, and Section 24(a), and note under Chapter VI of the Code.

The 26th April 1878.

No. 28.—Mr. J. W. Corfield, Store-keeper, 2nd Grade, Indus Valley State Railway, is transferred to the Punjab Northern State Railway.

No. 29.—Mr. F. Cunliffe, Store-keeper, 1st Grade, Punjab Northern State Railway, is transferred to the Indus Valley State Railway.

F. W. PEILE, *Col., R.E., Director of State Railways, Western System.*

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Mhow, the 24th April 1878.

No. 7.—Sergeant J. Owens, Overseer, 1st Grade, transferred to the Open Line, Holkar and

Neemuch State Railways, in Director's Notification No. 17, dated 1st April 1878, reported his arrival at Mhow on the forenoon of the 24th April 1878, and is posted to the Holkar State Railway Division.

W. S. S. BISSET,
Manager, Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 22nd April 1878.

No. 66.—With reference to Government of India, Public Works Department, Notification No. 57, dated 1st February 1878, Messrs. H. S. Tolbot and T. H. Wright, Assistant Engineers, 2nd Grade, were relieved of their duties on this line on the forenoons of the 4th and 8th December 1877, respectively.

No. 67.—This Office Notification No. 43, dated 13th March 1878, granting three months' leave to study the native languages and two months' privilege leave to Mr. P. P. Dease, Assistant Engineer, 1st Grade, is cancelled.

No. 68.—The following Establishment forms the Staff of the new Indus Division:—

Mr. C. V. McIvor, Executive Engineer, in charge.

Mr. P. Duncan, Assistant Engineer, 1st Grade, (temporary rank).

Lieutenant H. Finnis, R.E., Assistant Engineer, 2nd Grade.

Mr. T. C. Marshall (temporary), Sub-Engineer, 2nd Grade.

Mr. S. Clay, Supervisor, 1st Grade.

Mr. J. Edwards, Supervisor, 1st Grade.

Mr. W. Handy, Supervisor, 1st Grade.

Ameer Bux, Supervisor, 2nd Grade.

Sergeant T. Rutherford, Overseer, 1st Grade.

Jeeraj Singh, Overseer, 2nd Grade.

The 25th April 1878.

No. 69.—Mr. J. Ramsay, Executive Engineer, 2nd Grade (temporary rank), availed himself on the forenoon of 22nd instant of the leave granted him in Director of State Railways' Western System, Notification No. 17, dated 21st February 1878, having handed over charge of his duties to Captain A. C. Bigg-Wither, Assistant to Engineer-in-Chief, on the afternoon of the 20th instant.

No. 70.—Baboo Jogendro Nath Sircar, Overseer, 2nd Grade, Mooltan Division, is granted two months and seventeen days' privilege leave from 1st May 1878, or such subsequent date as he may be permitted to avail himself of it.

No. 71.—With reference to Government of India, Public Works Department, Notification No. 141, dated 29th March 1878, Corporal C. Williams, late Overseer, 1st Grade, ceased to belong to the Public Works Department, from the morning of 10th instant.

No. 72.—This Office Notification No. 63 of 20th instant, granting one month and twenty-two days' privilege leave to Mr. J. Ellis, Assistant Engineer, 1st Grade, is cancelled.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 20th April 1878.

No. 20.—With reference to Director of State Railways' Western System, Notification No. 14, dated 8th February 1878, Baboo Sivadatta Pande, Assistant Engineer, 3rd Grade, reported his arrival at Rawalpindi on the 25th February 1878, and is posted to the Jhelum Division, which division he joined on the afternoon of the 10th March 1878.

No. 21.—Lalla Jumna Dass, Accountant, 4th Grade, Ravi Division, returned to duty on the forenoon of the 20th February 1878 from the one month's privilege leave granted to him by Notification No. 12, dated 9th February 1878.

J. BONUS, Lieut.-Col., R.E.,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 29th April 1878.

No. 23.—Mr. C. H. Berry, Supervisor, 2nd Grade, attached to the Locomotive Department of this Railway, reported his return to duty on the forenoon of the 12th March 1878, from the fifteen months' leave on medical certificate granted him under Manager's Notification No. 12, dated the 23rd March 1877.

No. 24.—Baboo Makhun Lall Bose, Accountant, 4th Grade, attached to the office of the Executive Engineer, Ajmere Division of this Railway, availed himself on the forenoon of the 25th April 1878, of the one month's privilege leave, granted him under Manager's Notification No. 20, dated the 16th April 1878.

T. F. DOWDEN, Major, R.E.,
Offg. Manager.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April 22	...	...	4,09,141	26,30,469	73,61,469	34,23,800
" 23	...	...	3,80,208	22,35,750	72,21,779	38,18,618
" 24	...	2,87,447	4,05,330	17,80,240	71,42,081	39,06,474
" 25	...	2,78,401	4,08,401	13,65,800	78,05,998	40,46,550
" 26	...	1,06,594	3,87,369	9,65,951	78,61,620	41,79,663
" 27	...	...	3,98,483	5,90,570	77,61,558	41,79,663

CALCUTTA MINT,
The 29th April 1878.

J. F. TENNANT,
Offg. Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 2nd May 1878 ... Rs. 1,19,12,012-5-9

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
3rd May 1878.

COMPTROLLER GENERAL'S OFFICE.

No. 206.—Account of the Revenue and Expenditure of the Government of India for the first eight months of the year 1877-78, as compared with the corresponding period of 1876-77.

N. B.—The amounts are converted into sterling @ Rs. 10 to the pound sterling.

REVENUE AND RECEIPTS.	COMPARISON OF TWO YEARS.		EXPENDITURE.	COMPARISON OF TWO YEARS.	
	Estimates, 1877-78.	Actual, Nov. 1876.		Estimates, 1877-78.	Actual, Nov. 1876.
I.—Land Revenue	20,940,900	9,090,487	1.—Interest on Debt	3,160,000	1,837,566
II.—Tributes	697,900	411,573	2.—Ditto on Service Funds	359,600	290,829
III.—Forest	579,200	195,963	3.—Refunds and Drawbacks	306,000	187,192
IV.—Excise	2,561,700	1,621,103	4.—Land Revenue	2,502,200	1,544,415
V.—Assessed Taxes	2,486,900	1,552,806	5.—Forest	415,700	254,989
VI.—Customs	6,343,000	4,254,664	6.—Excise	107,100	63,145
VII.—Salt	8,610,000	6,052,375	7.—Customs	193,300	127,497
VIII.—Opium	2,896,400	1,915,211	8.—Salt	518,700	331,414
IX.—Stamps	175,000	301,795	9.—Opium	2,360,000	2,494,154
X.—Mint	825,900	512,421	10.—Stamps	72,300	47,778
XI.—Post Office	309,400	115,939	11.—Mint	86,000	58,613
XII.—Telegraph*	70,000	51,755	12.—Post Office	796,300	430,712
XIII.—Law and Justice	201,900	113,254	13.—Telegraph*	394,100	215,303
XIV.—Police	101,900	67,384	14.—Administration	1,198,600	804,244
XV.—Marine	502,500	363,281	15.—Minor Departments	278,200	163,165
XVI.—Education	505,900	121,443	16.—Law and Justice	3,289,300	2,140,723
XVII.—Interest	387,900	273,370	17.—Police	2,095,000	1,358,788
XVIII.—Superannuation	267,300	173,982	18.—Marine	399,900	232,869
XIX.—Gain by Exchange	...	...	19.—Education	740,700	486,329
XX.—Miscellaneous	...	...	20.—Ecclesiastical	165,200	104,451
TOTAL	49,306,300	28,148,489	21.—Medical	598,900	385,180
			22.—Stationery	235,500	153,384
			23.—Political	326,500	218,102
			24.—Allowances	1,652,400	760,224
			25.—Civil Furlough	100	411
			26.—Superannuation	576,700	407,682
			27.—Loss by Exchange	1,600,000	1,654,478
			28.—Miscellaneous	163,800	126,158
			Famine Relief	1,425,000	...
			TOTAL	26,016,900	16,878,795
			Military Charges	12,070,900	7,887,418
			Public Works, Ordinary	3,876,300	2,327,675
			Ditto ditto, Productive	2,893,600	1,892,081
			Land and Supervision	78,000	25,397
			Interest in India less Loss by Exchange	24,200	22,773
			State Railways	483,000	200,996
			Working Expenses of the Guaranteed Railways and Surplus Profits, less Loss by Exchange	4,836,200	2,337,834
			Adjusting Payments to Provincial Governments (Provincial Deficits)	102,900	...
			TOTAL	50,381,000	31,199,018
			England, including Army, Public Works, Ordinary and Productive and Guaranteed Interest	14,623,200	8,441,250
			GRAND TOTAL	65,004,200	39,640,268

COMPTROLLER GEN'L'S OFFICE;
CALCUTTA,
The 2nd May 1878.

E. GAY,
Deputy Comptroller General.

W. WATERFIELD,
Offg. Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 30th April 1878.

[illegible]

BANK OF BENGAL,
Calcutta, 2nd May 1878.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

R. HARDIE,
Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
182	... D 11-86101 } to " -86600 }	... 10 each	The Agent, Bank of Bengal, Allahabad.
183	... D " 5-87586 " -87921 D 11-53044 " -53045 " -53046 " -07192 " -73188	... 20 ... 20 ... 10 ... 10 ... 10 ... 10 ... 10	... } Lalla Goordayal, Baraich.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
250	... D 10—34310	5	... Baboo Madhub Chunder Chatterjee, Agra.
251	... D 18—20813	100	... } Thakoor Dass Gumber Mull, Calcutta.
	... „ —20814	100	... }
252	... D 10—27233	5	... Baboo Brijnath Mitter, Jullunder.
253	... D 10—36804	5	... Sri Krishn Dass, Mainpuri.

ALLAHABAD,—Paper Currency Office;)
The 25th April 1878.)

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

Register No.		No. of Notes.	Value.	Name of Claimant.
			Rs.	
5	...	E 7-81287 } -81289 }	...	5
6	...	E 12-36373 } -36372 }	...	20
43	...	E 12-12293	...	20

... K. Manicasawmy Moodelly, Madras.

... Surjan Mull, Cloth Merchant, Meean Meer.

... G. H. Dupius, Esq., Gujrat.

LAHORE,—Paper Currency Office;
The 26th April 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Bombay Circle.

NOTE WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W26	... M 7—37698	... 5	... Messrs. W. Watson & Co., Apollo Street, Bombay.
NOTES PARTIALLY LOST OR DESTROYED.			
1878.		Rs.	
H52	... M 19—26797	... 10	... } W. H. Sargent, Esq., Malabar Hotel, Bombay.
	... " —75488	... 10	... }
H53	... M 17—87532	... 10	... Raghunath Bhimaji Phatak, Clerk to Exe. Engineer for Irrigation, Neera Canal, Veerwadi.
H55	... M 29—91674	... 10	... Rana Purshad, Mohurrir, Assistant Commissioner's Court Hurda.
H56	... M 31—06033	... 10	... Vincent Dias, Station Master, Khandalla.
H57	... M 18—56911	... 10	... Nusserwanjee Bomanjee, Cannanore.
H58	... M 27—16279	... 10	... Sorabjee Edaljee Colabawala, Bombay.
M39	... C 99—80925	... 20	... }
	... " —80924	... 20	... }
	... M 4—32831	... 5	... } Messrs. Yuet, Hing Chong & Co., Zakaria Masjid, Bombay.
	... " —51671	... 5	... }
M41	... M 22—97207	... 20	... } Ragovjee Joothanu, Matchli Pit, out of Fort, Bombay.
	... " —97210	... 20	... }

BOMBAY,—Paper Currency Dept.;)
The 30th April 1878.)

W. WELLS,
Assistant Commissioner.

Nagpur Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878-79.		Rs.	
W1 ... F 10—57765	...	100	Sheik Furreed, Painter and Coach-builder, Taklee.
HALF NOTE.			
H4 ... F 7—83105	...	10	Yad Ali, Revenue Record-keeper, Deputy Commissioner's Office, Chhindwara.

NAGPUR.—Paper Currency Office; }
The 25th April 1879.

C. G. VANSITTART,
Asstt. to Asstt. Genl., C. P., in charge of Paper Currency.

NAGPUR.—Paper Currency Office;
The 25th April 1878.

C. G. VANSITTART,
Asstt. to Asstt. Genl., C. P., in charge of Paper Currency.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
35	... O 27—63069	... 500	... Khyeer Mohamed.
36	... O 1—31203	... 10	...
	L 99—91262	... 10	...
	L 98—97468	... 10	...
	O 1—29883	... 10	...
	L 99—52684	... 10	...
	O 1—31202	... 10	...
	L 87—76478	... 10	...
	O 6—77782	... 10	...
	L 73—55877	... 10	...
	O 6—77779	... 10	...
	L 97—94764	... 10	...
	L 86—49861	... 10	...
	O 1—02939	... 10	...
	" —41537	... 10	...
	L 95—48172	... 10	...
	" —43251	... 10	...
	L 48—64324	... 20	...
	L 89—79748	... 20	...
	L 91—41371	... 20	...
	" —98254	... 20	...
	" —15160	... 20	...
	O 2—07735	... 20	...
	L 91—40697	... 20	...
	L 89—36627	... 20	...
	L 84—87159	... 100	...
	" —85633	... 100	...
	L 30—39587	... 5	...
	L 83—72018	... 100	...
	L 92—63468	... 50	...
	" —71758	... 50	...
			The District Superintendent of Police, Rajshahye.
			Mr. T. O. Sharpe.
			Mr. E. S. Smith.

The District Superintendent of Police, Rajshahye.

Mr. T. O. Sharpe.

. { Mr. E. S. Smith.

Calcutta Circle—continued.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
23	L 80—71473 } L 91—66241 } L 25—29773 } L 24—59783 }	20 5	Moolchand Luchmon Das.
24	L 21—08292 } " —08291 }	5	Babu Chandra Nath Chakravarti.
26	O 6—19727 } " —19725 } L 47—84809 } " —84808 }	10 20	Babu Kristo Churn Ghose.
27	O 10—53412 } " —53416 }	10	Babu Hurry Das Bysack.
29	L 22—14731 } L 25—16138 }	5	Babu Gooru Das Chakravarti.
30	L 23—11395 } " —11396 } L 59—13916 } " —13919 }	5 10	Babu Nannuck Chand.
31	L 98—49206 } " —49209 }	10	
31	L 95—57870 } " —57869 }	10	Babu Gosto Behari Sen.
39	L 9—95120 } L 16—57618 }	5 5	Hazaree Mull.
40	L 44—05387 }	10	Kootaboodeen.
41	L 28—52186 }	5	Babu Mohendronath Nandy.
42	L 72—47249 }	10	Mr. C. J. Graham.
43	L 99—68138 }	10	Abdussamad.
44	L 37—49905 }	20	Mr. J. Lambert, Deputy Commissioner of Police, Calcutta.
45	L 20—43632 }	5	Abdul Razak.
46	L 94—57876 } L 90—31159 } O 22—08166 } " —03137 } " —35114 } O 13—51043 } " —55951 } " —55952 }	100 20 20 20 10 10 10	Abdul Huq.
	O 11—43910 } O 13—38472 } L 98—64196 } O 12—96111 } O 11—23739 } O 12—62765 } L 96—99303 } L 86—14759 }	10 10 10 10 10 10 10	
	O 9—65735 }	10	
47	O 33—09869 }	100	Mr. J. Simpson.
48	O 5—95452 }	10	Babu Bhobodeb Gossamie.
49	L 21—39503 }	5	Mr. R. H. Greaves, C. S.
50	L 94—01017 }	100	Mr. C. H. Ringwood.
	L 92—27035 }	50	
51	O 11—04715 }	10	Babu Ashootosh Sen.
52	O 13—97787 }	10	Babu Gorachand Banerjee.
53	O 13—10349 }	10	Mr. S. Christian.

CALCUTTA.—Paper Currency Dept.;
The 3rd May 1878.R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 3rd May 1878.

No. 5.—Mr. W. P. Johnston, an Assistant Superintendent of the 1st Grade, is allowed subsidiary leave for six days, under Section 24(b) of the Civil Leave Code, with effect from the forenoon of the 10th April 1878, to enable him to rejoin appointment on return from furlough.

No. 6.—Mr. R. S. Brough, an Officiating Superintendent of the 3rd Grade, is allowed privilege leave for two months and nine days, under Section 32 of the Civil Leave Code, with effect from the afternoon of the 24th April 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

POST OFFICE.

NOTIFICATIONS.

After Friday, the 24th May 1878, the Overland Mail *via* Bombay will, until further notice, be closed at the Calcutta General Post Office on every Tuesday.

The first Tuesday Mail will be on 28th May 1878.

Calcutta, the 3rd May 1878.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapur and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Saturday, the 4th May 1878, at 6 p. m.

Mails for Chittagong, Akyab and Kyook Phyo, for transmission per Steamer *Moulmein*, will be closed at the General Post Office on Sunday, the 5th May 1878, at 6 p. m.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Euphrates*, will be closed at the General Post Office on Sunday, the 5th May 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 6th May 1878, at 6 p. m.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer *Chinsurah*, will be closed at the General Post Office on Wednesday, the 8th May 1878, at 6 p. m.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, and the Colonies of Queensland, New South Wales and Victoria, *via* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 10th May 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 10th May 1878; (mails for Mauritius, St. Denis, and Réunion can be forwarded.)

2. Book-post and pattern packets must be posted on the 9th May 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 p. m.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Malwa*, will be closed at the General Post Office on Monday, the 13th May 1878, at 6 p. m.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 14th May 1878, at 6 p. m.

List of Unclaimed Letters lying in the Calcutta Post Office on the 3rd May 1878.

Allison, Mrs. B.	Fernandes, Francisco.
Alderman, G. R.	Fleming, Geo.
Anderson, Miss.	Forbes, T. T.
Arathoon, J. H.	Fox, F. G. B.
Baron, E.	Gawke, Mrs. A.
Barnes, W.	Garrison, P.
Beathon, John.	Goshawk, James.
Behary Lal Ghose.	Goldsmid, Captain L. C.
Bers, J. D.	Gomes, Manuel.
Bettachart, T.	Havildar, P.
Bowen, Miss.	Haywood, Mrs.
British Consul.	Heenan, G. F.
Brooke, H. H.	Hill, W. B.
Brown, Duncan.	Homes, W.
Bruce, Mrs. Jane.	Hony Secy., Greenlow Masonic Orphan Fund Lottery.
Buakin, E. G.	Huchting, B.
Connor, Mrs.	Hulme, Captain A. H.
Carew, Mrs.	Humphrey, H. J.
Cave, Miss.	Kerman, Miss Evelyn.
Cooper & Co.	Kilwall, Mr.
Curran, Mr.	Lambam, C.
Davidson, Dr.	Leeson, E. L.
Debender, C.	Lodric, Peter.
Debra, G. H.	Lopez, N.
DeLacy, Mr.	Manton, G. T.
Dennis, Miss J.	Mason, Billy.
D'Costa, Miss R.	Mill, Mrs. E.
D'Crane, Mrs. L.	Mitchell, Mrs. J. C.
Dunbar, Mrs.	Moppitt, Mrs.
Ferries, H. M.	

Nuttall, C. J.
O'Callaghan, Mrs. Char. M.
Olpherts, Lt.-Genl. W.
Osborne, F.
Porter, F. S.
Paul, J. M.
Pelit, Monsieur Chas.
Pickersgill, S. W.
Pracy, William.
Rae Lungford, Mrs.
Rennie, G. H.
Richards, H. S.
Roberts, T. R.
Rooney, Jas. A.

Ross, Mrs.
Spalding, J.
Sansman, A. E.
Sore, Captain.
Spanan, Adolph.
Stillwell, Mrs.
Susanah, Mrs.
Swaris, Miss A. J.
Tannock, J.
Thomas & Co.
Tooze, A. E.
Watson, Chas.
Weskin, W. T.
Wilkinson, Miss.

Letters marked "Care of Post Office, to be kept till called for."

Allen, D. B.
Bauce, J. M.
Bell, Mrs.
Biden, C. S.
Black, Alex.
Bomford, Rbt.
Budree Das.
Bull, Alex.
Busuttill, C.
Callings, C. E.
Campbell, Allen.
Carter, R.
Chetty, Ajalla.
Chucklum Lal Roy.
Clerk, L. S.
Cox, Chas. S.
Croghan, W. J.
Crouch, Thomas.
Cumberland, G. L.
Dahlke, H. F.
Denholm, J. C.
Dickens, D.
Dino Nath Ganguli.
Doherty, J.
D'Sulin, Madame.
E. M.
Fazulbhoy, Visram.
Fellowes, Mrs.
Fox, H. H.
Fraser, Thos.
G, care of Post Office.
Gobind Ram Reckseesad.
Gomes, Mrs.
Grigg, Mrs.
Hackett, Mr.
Hall, J. R. C.
Hamilton, William.
Hillier, R.
Jones, H. R.
Jones, Mrs. A.
Jones, Miss.

Newspapers.

Adie, E. A.
Anderson, J.
Arthur, Chas.
Campbell, A.
Castello, P.
Corbett, C. J. H.
Elms, J. J.
Fox, M. H.
Fraser, Thos.
Goss, T. T.

Registered Letters.

Bull, Alex.
Codd, Mrs. D. M.
Corbett, C. H.

E. C. GEORGE,
Presidency Post Master.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Calcutta, the 2nd May 1878.

Privilege leave for one month is granted to Baboo Obhoy Churn Moytro, Accountant, 3rd

Grade, attached to the Office of the Examiner of Railway Accounts to the Government of India at Calcutta, from the afternoon of 2nd May 1878.

W. A. J. WALLACE, *Capt., R.E.*,
Offg. Cons. Engr. to the Govt. of India
for Guaranteed Railways.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRANGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—				
21 feet length @	Rs. 2 10 0	per cubic foot.		
22 " "	" 2 12 0	"		
23 " "	" 2 14 0	"		
24 " "	" 3 0 0	"		

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—				
from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.		
under 12 & over 7 " "	" 2 4 0	"		
under 7 " "	" 2 0 0	"		

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,
Assistant Conservator of Forests.

The 1st June 1877.

PRELIMINARY NOTICE TO CONTRACTORS.

The Specifications and Estimates with Drawings, for the construction of the Simla Water Supply Works, will be ready on or about 10th May 1878, when a further Notice will be issued by undersigned, inviting Tenders for the works.

W. M. SMITH, *C.E.*,

Supdg. Engineer, Simla Imperial Circle.

SIMLA,
The 20th April 1878. }

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Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. Price, Re. 1-8; postage, 2 annas.

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Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. *Price, Rs. 7; by post, Rs. 7-5.*

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

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The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. *Price, Re. 1 per copy; postage, 2 annas.*

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 11, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 18th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By an order of Government, all subscriptions must be paid in advance.

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E. J. DEAN,

Publisher, Gazette of India.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th May 1878.

No. 7.—Mr. J. M. Rutherford, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for two months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 17th April 1878.

No. 8.—Mr. W. B. Melville, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for two months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 22nd April 1878.

The 7th May 1878.

No. 9.—Mr. G. M. Robinson, an Assistant Superintendent of the 1st Grade, is allowed furlough for eighteen months, under Section 12, and subsidiary leave for seventeen days, under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 3rd April 1878.

No. 10.—Mr. E. A. Boyd, an Assistant Superintendent of the 1st Grade, is allowed furlough for one year, under Section 12, and subsidiary leave for twenty-four days, under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 27th March 1878.

No. 11.—Mr. M. J. Brind, an Assistant Superintendent of the 1st Grade, is allowed furlough for twenty months, under Section 12, and subsidiary leave for twenty days, under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 2nd April 1878.

The 8th May 1878.

No. 12.—Mr. G. J. Hare, an Assistant Superintendent of the 1st Grade, is allowed furlough for eighteen months, under Section 12, and subsidiary leave for thirteen days, under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 7th April 1878.

Simla, the 4th May 1878.

Offices opened and closed during the months of March and April 1878 :—

Name of Station.	Where situated.	Date.	REMARKS.
Ahmednagar	Bombay Presdy....	March. 26th ...	Closed.
*Chakrata	N. W. P.	April. 13th ...	Re-opened.
*Dehra Dún	Ditto	March. 31st ...	Closed.
*Kalka	Punjab	28th ...	Re-opened.
*Matheran	Bombay Presdy....	1st ...	Ditto.
*Mahabaleshwar...	Ditto	19th ...	Ditto.
*Mittri	Beluchistan	April. 4th ...	Closed.

* Season Offices.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

BANK OF BENGAL.

NOTICE.

Calcutta, the 9th May 1878.

Mr. E. Fishbourne has been appointed to act as Agent of the Lucknow Branch, in place of Mr. A. F. Carr, who has obtained three months' leave.

By order of the Directors,
R. HARDIE,
Secretary & Treasurer.

REVENUE BRANCH, SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 4th May 1878.

No. 8.—LEAVE OF ABSENCE.—Mr. R. Todd, Assistant Surveyor, 1st Grade, for six weeks, from the 15th ultimo, under Section 12, Supplement F, of the Civil Leave Code.

The 8th May 1878.

No. 9.—LEAVE OF ABSENCE.—Mr. John Murphy, Assistant Surveyor, 3rd Grade, for one month, from the 1st instant, under Section 12, Supplement F, of the Civil Leave Code.

D. C. VANRENEN, Major-Genl., R.A.,
Supdt., Revenue Branch, Survey of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 4th May 1878.

No. 85.—Mr. J. B. Daly, Supervisor, 2nd Grade, has been granted privilege leave for three months, from such date as he may avail himself of it.

No. 86.—Bahal Roy, Overseer, 1st Grade, availed himself of the two months' privilege leave granted in Notification No. 81 of the 13th April 1878, on the afternoon of the 21st April 1878.

No. 87.—Subrao Naidoo, Overseer, 2nd Grade, has availed himself of the two-and-a-half months'

privilege leave granted in Notification No. 79 of the 2nd April 1878, on the forenoon of the 27th April 1878.

By Order,
A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Genl.,
for Central India.

CHIEF COMMISSIONER AND SUPERINTENDENT, ANDAMAN AND NICOBAR ISLANDS.

NOTIFICATIONS.

Port Blair, the 8th April 1878.

No. 2.—Major M. Protheroe, Deputy Superintendent, reported his return from privilege leave, and received charge of the Deputy Superintendent's Office from Captain R. J. Wimberley, 1st Assistant Superintendent, on the forenoon of the 4th instant.

The 27th April 1878.

No. 3.—Pending the confirmation of the Government of India, the following temporary promotions are made, consequent on the departure on furlough to Europe of Captain W. B. Birch, 2nd Assistant Superintendent :—

Mr. E. H. Man, 3rd Assistant Superintendent, to officiate as 2nd Assistant Superintendent.

Mr. F. E. Tuson, Extra Assistant Superintendent of the 2nd Class, to officiate as 3rd Assistant Superintendent.

Mr. O. H. Brookes, Extra Assistant Superintendent of the 2nd Class, to officiate as Extra Assistant Superintendent of the 1st Class.

No. 4.—Captain R. J. Wimberley, 1st Assistant Superintendent, Andaman and Nicobars, having been placed on duty in charge of convicts proceeding from Calcutta to Port Blair, on the forenoon of the 20th March 1878, his subsidiary leave will be held to have ceased from that date.

C. A. BARWELL, Lieut.-Genl.,
Chief Commr. and Supdt., Andaman and Nicobar Islands.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 1st May 1878.

No. 57.—Mr. R. Berry, Sub-Engineer, 3rd Grade, is transferred from the Rawalpindi Command, Military Works, to the Sirhind Command, Military Works.

This cancels that portion of Inspector General's Notification No. 48, dated 12th April 1878, which relates to Mr. Berry.

The 6th May 1878.

No. 58.—Honorary Lieutenant R. G. Davies, Barrack Master, is transferred from the Lahore Command, Military Works, to the Rawalpindi Command, Military Works.

This cancels that portion of Inspector General's Notification No. 49, dated 12th April 1878, which relates to Lieutenant Davies.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Lahore Command.

Lahore, the 2nd May 1878.

No. 18.—Sub-Conductor W. Hill, Supervisor, 2nd Grade, Dalhousie Division, Military Works, is transferred to the Lahore Division, Military Works. He reported his departure from Dalhousie on the forenoon of the 25th April, and his arrival at Amritsur on the afternoon of the 27th April 1878.

No. 19.—Captain G. D'A. Jackson, Executive Engineer, 4th Grade (temporary), Lahore Division, Military Works, is granted three months' privilege leave.

No. 20.—Referring to Inspector General's Notification No. 39 of 3rd April 1878, Mr. A. Mortan, Assistant Engineer, Lahore Division, Military Works, reported his departure for Lucknow on the afternoon of the 29th April 1878.

No. 21.—Mr. Conductor Edmondson, Barrack Master, transferred to the Lahore Command, Military Works, in Inspector General's, Military Works, Notification No. 49, reported his arrival at Meean Meer on the 18th April, and relieved Honorary Lieutenant R. G. Davies, Barrack Master, of the charge of Barrack duties on the forenoon of the 1st May 1878.

No. 22.—With reference to Lahore Command Notification No. 14 of 15th April 1878, granting Honorary Lieutenant R. G. Davies, Barrack Master, one month's privilege leave from the 4th idem, that officer reported his return to duty on the afternoon of the 25th idem.

No. 23.—Referring to Inspector General's, Military Works, Notification No. 80 of 18th March 1878, posting Lieutenant W. T. Shone, R.E., Assistant Engineer, to this Command, that officer reported his arrival at Lahore on the afternoon of the 1st April 1878.

The 6th May 1878.

No. 24.—Captain B. J. Goldie, R.E., Executive Engineer, 3rd Grade (temporary), made over, and Lieutenant Laugharne, R.E., Assistant Engineer, received charge of the Ferozepore Division, Military Works, on the afternoon of the 30th April.

D. WARD, Major, R.E.,
Supdg. Engr., Lahore Command,
Military Works.

Meerut Command.

Meerut, the 1st May 1878.

No. 31.—With reference to Public Works Department, Military Works, Notification No. 40, dated 3rd April 1878, Mr. H. Bull, Assistant Engineer, reported his arrival at Meerut on the forenoon of the 15th instant, and is posted to the Agra Division, which he joined on the forenoon of the 25th April 1878.

The 6th May 1878.

No. 32.—With reference to Public Works Department, Military Works, Notification No. 48, dated 18th April 1878, Mr. J. H. Kenyon, Sub-Engineer, 2nd Grade, reported his departure from the Meerut Command, Military Works, on the afternoon of the 1st instant.

A. PERKINS, Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 30th April 1878.

No. 12.—With reference to Public Works Department Notification No. 39, dated the 3rd instant, Mr. F. G. B. Fox, Assistant Engineer, 2nd Grade, reported his arrival on the forenoon of the 27th idem, and has been posted to the Lucknow Division, Military Works, which he joined on the forenoon of the 29th April 1878.

The 3rd May 1878.

No. 14.—Furlough for a period of six months has been granted to Mr. Edwin Cooke, Supervisor, 2nd Grade, attached to the Allahabad Division, Military Works, from the 15th instant, or from such subsequent date as he may avail himself of the same.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Military Works.

Presidency Command.

Calcutta, the 6th May 1878.

No. 15.—With reference to Inspector General, Military Works, Notification No. 51 of 15th ultimo, Lieutenant G. M. Porter, R.E., Assistant Engineer, 2nd Grade, is posted to the Fort William Division, which he joined on the afternoon of 5th instant.

J. H. CROWDY, Major, R.E.,
In charge, Supdg. Engr.'s Office,
Presidency Command,
Military Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 3rd May 1878.

No. 26.—With reference to Government of India, Public Works Department, Notification No. 152, dated 3rd April 1878, the under-mentioned Passed Apprentices of the Dehree Training School, Overseers, 2nd Grade, are posted to the lines specified against their respective names :—

Mr. N. Cartland ... } Western Rajpu-
" H. Williamson ... } tana Railway.
Babu Jogendro Nath Ghose }
Mr. A. Gantzer ... } Rajputana Railway.

The 7th May 1878.

No. 27.—With reference to Government of India, Public Works Department, Notification No. 175, dated 24th April 1878, Mr. G. Burnell, Sub-Engineer, 2nd Grade, is posted to the Western Rajputana State Railway.

No. 28.—With reference to Public Works Department, Notification No. 183, dated 26th April 1878, Mr. W. McKoy, Overseer, 1st Grade, is posted to the Sindia State Railway.

No. 29.—With reference to Government of India, Public Works Department, Notification No. 184, dated 26th April 1878, Mr. M. Gregory, Sub-Engineer, 3rd Grade, is posted to the Western Rajputana State Railway.

W. C. FURNIVALL,
Offg. Director.

By order of the Directors,
R. HARDIE.
Secy. & Treasurer.
26

Madras Circle.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
10	...	B 43—97810	...	50	...	The Superintendent, Travelling Post Office, Madras.	
11	...	B 53—86081	...	10	...	Venkataramiah, Commissary General's Office, Madras.	
12	...	B 29—85210	...	1,000	...	Hossen Cassim.	
	...	" —85713	...	1,000	...		
	...	" —86212	...	1,000	...		

NOTES PARTIALLY LOST OR DESTROYED.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
23	...	B 55—40497	...	50	...	Arumugum, Taluk Overseer, Perinacolum.	
24	...	B 10—37567	...	5	...	Framji Byramji, care of Lalbhai Goolabdas, Money Order Agent, Bombay.	
25	...	B 53—45784	...	10	...	Venkatasubbiah Chetty, of Chinnapatnam.	
26	...	B 36—68524	...	5	...	Mr. Nusservanjee Bonemjee of Cannanore.	
27	...	B 55—51490	...	50	...	V. M. A. R. Alagappa Chetty, No. 136, Coral Merchant's Street, Madras.	
28	...	B 58—95135	...	100	...	Major W. R. C. Brough.	
	...	B 28—90112	...	500	...		
	...	" —99573	...	500	...		
	...	B 51—00454	...	500	...	Endloor Ramachendru, Madras.	
29	...	B 29—85875	...	1,000	...	Syed Hasan Raza, Assistant Master, Madras-i-Azum, Triplicane.	
30	...	B 40—28945	...	5	...	Mr. E. S. Merriman, Lothian Road, Poona.	
	...	" —45600	...	5	...		
	...	B 53—77829 } wrongly joined	...	10	...		

FORT ST. GEORGE.—Paper Currency Office;
The 29th April 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Office.

Bombay Circle.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
1878.	...	M 33—08405	...	20	...	Mr. M. R. Saldanha, Honawar.	
W27	...	M 7—45129	...	5	...	Mr. T. Cartledge, Byculla, Bombay.	
W28	...	M 36—08680	...	100	...	The Post Master, Allahabad.	
W29	...	M 28—08308	...	10	...	Furdoonjee Bejonjee, Manager, Jehangeer & Co., Peshawar.	
W30	...	M 20—35623	...	10	...		
	...	M 33—00367	...	20	...		

NOTES PARTIALLY LOST OR DESTROYED.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
1876.	...	M 23—20856	...	50	...	Krishnadas Pandoba Gujar, Mangalwar Pott, Satara.	
H172	...	" —20859	...	50	...		
1878.	...	M 31—53857	...	10	...	Adarjee Limjee Karanjia, Karanj, Alpad Taluka.	
H60	...	M 31—17238	...	10	...	Agent and Manager, Nurbudda Coal and Iron Co., Ltd. Gadawarra, India, C. P.	
H61	...	M 33—23727	...	20	...	Mr. J. Hammond, Station Master, Budnaira.	
H62	...	M 6—75983	...	5	...	Mr. D. P. Saldamah, Agent, R. I. S. N. Co., Ltd., Coompta.	
H63	...	M 31—56752	...	10	...	Gordhundass Narandas Nurotundass, Harribhoy's Shop, Ballajee, Shantset Street, Bombay.	
M43	...	" —56753	...	10	...		

BOMBAY.—Paper Currency Dept.;
The 7th May 1878.

W. WELLS,
Assistant Commissioner.

Calcutta Circle.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
40	...	L 83—71339	...	100	...	Babu Kali Churn Datta.	
41	...	O 22—60195	...	20	...		
	...	" —60197	...	20	...	Golam Rohoman.	
	...	" —60200	...	20	...		
	...	" —60201	...	20	...		
	...	" —60202	...	20	...		
	...	" —60204	...	20	...		
	...	" —60206	...	20	...		
	...	" —60207	...	20	...		
44	...	O 33—59125	...	100	...	Messrs. Scott Thomson & Co., Ltd.	
45	...	O 33—51026	...	100	...		
46	...	O 29—05686	...	1,000	...	Babu Siva Pada Rai Chowdhury.	
	...	" —02334	...	1,000	...	Babu Bistoo Das Chunder.	
47	...	O 33—20447	...	100	...		
	...	L 92—88119	...	50	...		
	...	L 93—09729	...	50	...	The Post Master General, Punjab.	
48	...	O 11—91116	...	10	...		
49	...	L 98—36682	...	10	...	The District Superintendent of Police, Rajshahye.	
50	...	O 27—60129	...	500	...		
	...	O 33—39327	...	100	...	Ootam Chand and Ramjee Das.	
	...	" —08709	...	100	...		
51	...	O 27—60218	...	500	...	Bheem Sen Dobey.	

Calcutta Circle—continued.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.		No. of Notes.		Value.		Name of Claimant.	
				Rs.			
32	...	O 6—45587 }	...	10	...	The Agent, Oriental Bank Corporation, Calcutta.	
	...	" —45585 }	...	10	...		
33	...	L 72—31649 }	...	10	...	Babu Kali Das Banerjee.	
	...	" —52849 }	...	10	...		
35	...	L 98—14874 }	...	10	...	The Officiating Chief Pay Master, E. I. Railway, Calcutta.	
	...	O 6—84126 }	...	10	...		
36	...	L 28—39835 }	...	5	...	Babu Bepin Behari Bose.	
	...	" —39839 }	...	5	...		
54	...	O 11—26944	...	10	...	Babu Ram Chunder Chakravarti.	
	...	L 29—71501	...	5	...		
	...	" —64690	...	5	...		
	...	" —32750	...	5	...		
	...	L 28—52940	...	5	...		
	...	L 29—31116	...	5	...		
	...	" —31109	...	5	...		
	...	" —27938	...	5	...		
	...	L 28—37982	...	5	...		
	...	L 23—72706	...	5	...		
	...	L 29—18887	...	5	...		
	...	" —77602	...	5	...		
	...	" —96367	...	5	...		
	...	" —96368	...	5	...		
	...	" —96351	...	5	...		
	...	" —96361	...	5	...		
	...	" —96366	...	5	...		
	...	" —12457	...	5	...		
	...	L 27—09259	...	5	...		
	...	L 29—31115	...	5	...		
	...	" —31112	...	5	...		
	...	" —47232	...	5	...		
	...	" —47233	...	5	...		
	...	" —17768	...	5	...		
	...	" —12532	...	5	...		
	...	" —52957	...	5	...		
	...	L 21—70176	...	5	...		
	...	L 29—52954	...	5	...		
	...	O 3—07509	...	20	...		
	...	L 91—00914	...	20	...		
	...	O 20—77680	...	20	...		
	...	L 89—95428	...	20	...		
	...	O 11—62416	...	10	...		
	...	O 12—78718	...	10	...		
	...	O 10—19237	...	10	...		
	...	O 12—10485	...	10	...		
	...	O 13—11808	...	10	...		
	...	O 5—62391	...	10	...		
	...	O 13—33325	...	10	...		
	...	L 86—52118	...	10	...		
	...	L 75—71925	...	10	...		
	...	O 12—94673	...	10	...		
	...	" —20558	...	10	...		
	...	O 13—33774	...	10	...		
	...	L 75—78838	...	10	...		
	...	O 7—23139	...	10	...		
	...	O 10—50795	...	10	...		
	...	L 88—77117	...	10	...		
	...	O 6—26551	...	10	...		
	...	O 12—65743	...	10	...		
	...	L 88—15916	...	10	...		
	...	" —30121	...	10	...		
	...	O 13—33732	...	10	...		
	...	O 9—31763	...	10	...		
	...	O 12—48316	...	10	...		
	...	L 29—52362	...	5	...		
	...	" —12637	...	5	...		
	...	" —71263	...	5	...		
	...	" —31156	...	5	...		
	...	L 20—43401	...	5	...		
	...	L 29—71614	...	5	...		
	...	L 28—20083	...	5	...		
	...	L 23—60603	...	5	...		
	...	L 29—12205	...	5	...		
	...	" —34107	...	5	...		
	...	" —34110	...	5	...		
	...	" —24491	...	5	...		
	...	" —47231	...	5	...		
	...	" —41723	...	5	...		
	...	" —47230	...	5	...		
55	...	L 21—42736	...	5	...	Raghoo Nath Marwarie.	
56	...	O 10—38882	...	10	...	Messrs. Schoene, Kilburn & Co.	
	...	O 13—70159	...	10	...		
57	...	L 87—05958	...	10	...	Mr. A. C. Aakyn.	
58	...	L 9—40374	...	5	...	Babu Rutnessur Mullick.	
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62	...	L 26—33017	...	5	...	Mr. H. C. Messiter.	

CALCUTTA.—Paper Currency Dept.;
The 10th May 1878.

R. A. STERNDALF,
Assistant Commissioner of Paper Currency.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April 29	12,298	85,365	4,01,074	1,89,538	78,17,508	48,05,818
May 30	2,965	2,97,600	1,03,218	76,357	80,98,603	46,11,091
May 1	...	...	...	58,981	79,98,514	46,11,091
May 2	...	...	15,136	43,281	78,85,117	46,23,791
May 3	...	...	...	13,281	77,96,905	46,23,791
May 4	6,00,000	81,032	18,177	6,25,762	77,49,881	46,41,310

CALCUTTA MINT. } J. F. TENNANT.
The 6th May 1878. } Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10th May 1878.

Mails for Rangoon and Moulmein, for transmission per Steamer *Rajpootana*, will be closed at the General Post Office on Sunday, the 12th May 1878, at 6 P. M.

Mails for Akyab and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Sunday, the 12th May 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 13th May 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Malwa*, will be closed at the General Post Office on Monday, the 13th May 1878, at 6 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Tuesday, the 14th May 1878, at 6 P. M.

Mails for Madras, Ceylon and the Intermediate Ports, for transmission per Steamer, will be closed at the General Post Office on Wednesday, the 15th May 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 17th May 1878.

2. Book-post and pattern packets must be posted on the 16th May 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Moray* and *A. Apear*, will be closed at the General Post Office on Saturday, the 18th May 1878, at 6 P. M.

After Friday, the 24th May 1878, the Overland Mail *via* Bombay will, until further notice, be closed at the Calcutta General Post Office on every Tuesday.

The first Tuesday Mail will be on 28th May 1878.

List of Unclaimed Letters lying in the Calcutta Post Office on the 9th May 1878.

Alberto, Caitano.	Jones, E.
Alderman, G. R.	Leeson, E. L.
Allen, Captain J. C.	Little, A.
Amandoo, Rebecca.	Logan, Captain J.
Andrew, Aile.	Longley, Captain
Anderson, Miss.	Lopez, N.
Anerum, Rutherford A.	Luey, J.
Ardall, G. A.	Macdonald, J.
Barklimore, James.	Mason, Billy.
Barnes, W.	Miranda, William
Benson & Co., Messrs.	Mitchell, Mrs. J. C.
Blaguire, C.	Monks, J. H.
Brooks, H. H.	Moore, G. F.
Baskin, E. G.	Moore, William.
Colley & Co., Messrs.	Moppitt, Mrs.
Carew, Mrs.	Nelson, Geo.
Connell, John.	Nuttall, C. J.
Conner, Mrs.	Osborne, F.
Cooper, J.	Perry, Dr. Thomas.
Cruikshank, C.	Periera, C. A.
Daniel, Revd.	Phillips, Rees W.
Dannerlan, Mrs.	Porter, E. S.
Davidson, Dr.	Porter, G. M.
D'Costa, Miss R.	Porter, John.
D'Silva, Mr.	Paul, J. M.
Duncan, Call., C.S.I.	Polit, Monsieur Chas.
Ellis, Mrs. M. S.	Pickersgill, S. W.
Fernandes, Virginia.	Rar, J. B.
Fernandes, Francisco.	Rennie, G. H.
Ferrios, H. M.	Richards, W., Messrs.
Fisher, Messrs. H. D. & Co.	Robinson, Miss.
Flood, Jas. L.	Roberts, T. R.
Gawke, Mrs. A.	Ryan, P. S.
Goshawk, James.	Senell and Crouther, Messrs.
Goldsmid, Captain L. C.	Smith, C. B.
Gomes, Manuel.	Smith, T., C.S.
Gomes, Jno.	Stillwell, Mrs.
Gram, Mr.	Sugo, Henry.
Harris, Mrs.	Susanah, Mrs.
Havilden, P.	Tannock, J.
Headon, B. Blackburn.	Thorne, A. C.
Hilgater, H. E.	Toole, Mrs. J.
Hill, W. B.	Turner, Mrs. C.
Huchting, B. H.	Wilson, James.
Hunter, Mademoiselle.	Wilson, Mrs.
Jones, Mr. (Chief Engineer, Steam Dredger.)	

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Jones, Miss.
Allen, D. B.	Kelley, H. E.
Bance, J. M.	Kennedy, O.
Beck, Robt. A.	Laukan, S.
Bell, Mrs.	Liberman, S.
Biden, C. S.	Lucas, Mrs.
Black, Alex.	Lynn, J. Simmons
Bomford, Rht.	Macleon, N. S.
Budree Das.	Macmillan, Miss A.
Bull, Alex.	Miller, W. A.
Callings, C. E.	Montague, E.
Campbell, Allen.	Morton, Mrs.
Chetty, Ajjala.	Morrison, G.
Chucklum Lal Roy.	Murphy, G.
Clerk, L. S.	Norman, Horace.
Cox, Chas. S.	O'Sullivan, J.
Crouch, Thomas.	Oxley, F. H.
Cumberland, G. L.	Parkinson, W.
Dahlke, H. F.	Perrier, Anthony.
Denholm, J. C.	Perroux, F. A.
Dino Nath Ganguli.	Phelan, T. W.
Doherty, J.	Pilot, M.
D'Sulin, Madame.	Pompeo Lebanti, Sgt
E. M.	Pruetman, Arnold.
Elliott, H. R.	Rae, Lt. R. J., R.N.R.
Fazulbhoy, Visram.	Reay, Ch. T.
Fellowes, Mrs.	Reid, Mrs. A. M.
Fraser, Thos.	Ronald.
G. care of Post Office.	Ruchwaldy, I.
Gobind Ram Reckseedass.	Rustomjee Merwanjee.
Grigg, Mrs.	Sachs, E. T.
Hackett, Mr.	Scrudy, C.
Hall, J. R. C.	Stewart, Frank
Hamilton, William.	Stone, A.
Hillier, R.	Sunders, Mrs. S.
Jones, H. R.	Tackoorah.

Tarnowski, L.	Williams, Fred.
Tomkins, T.	Williams, T. C.
Towell, A.	Wile, W. M.
Tremlet, H. S.	Wilmot, Chas.
Valantine, C.	X X X, care of Post Office.
Webster, David.	Younge, S. D.

Newspapers.

Adie, E. A.	Hacket, J.
Anderson, J.	Hunter, George.
Arthur, Chas.	Jeffrey, William.
Campbell, A.	Macdonald, J.
Castello, P.	Macdonald, M. J.
Corbett, C. J. H.	Martin, W. R.
Elms, J. J.	Morrison, Geo.
Fox, H. H.	Tinsby, John.
Fraser, Thos.	Roberts, T. R.
Goss, T. T.	

Registered Letters.

Bull, Alex.	Rennie, G. H.
Beames, John, Esq.	Tarnowski, LeComte, D.
Corbett, C. H.	Turner, J. (Agent, Lanowlee Lottery.)
Macdonald, R.	
Rae, Lieut. R. J.	

Parcel.

Samuel, J. E. B.

E. C. GEORGE,
Presidency Post Master.

NOTICE.

ODDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudd and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @ Rs. 2 10 0 per cubic foot.
22 " @ " 2 12 0 "
23 " @ " 2 14 0 "
24 " @ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @ " 2 4 0 "
under 7 " @ " 2 0 0 "

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudd Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests

The 1st June 1877.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

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Hydrographic Notices.

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3. Existence of rocky patches, Bepore.
4. Out of print.
5. Out of print.
6. Out of print.
7. Light at Port Berberah, Gulf of Aden.
8. Rock off Hingie Island, Bassein River.
9. Rock off Pegu Coast.
10. Out of print.
11. Out of print.
12. Out of print.
13. Position of Raleigh Rock, and additional beacons.
14. Buoy, marking Gindurah Rock, Galle.

Just published.

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16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.

17. Out of print.

18. Out of print.

19. Correct position of Santipilly Light-house.

20. Anchorage Buoys in Madras Roadstead.

21. Light-vessel near Krishna Shoal, Burma.

22. Additional information, Krishna Shoal light-vessel and light at Pooree.

23. Alteration of position of Chittagong Lights.

24. Night signals shown by British Pilot vessels in the English Channel.

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CALCUTTA, SATURDAY, MAY 18, 1878.

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PART II.

Notifications by High Court, Comptroller General, &c.

COMPTROLLER GENERAL'S OFFICE.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 16th May 1878.

No. 288.—The rate of conversion of Indian into sterling money for Overland Money Orders has been changed to 1s. 8½d. per rupee. Schedule 15 of the Tariff Table is therefore in force until further notice.

W. WATERFIELD,

Offg. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th May 1878.

No. 13.—Mr. W. Williams, an Assistant Superintendent of the 1st Grade, is allowed subsidiary leave for four days, under Section 24(b) of the Civil Leave Code, with effect from the forenoon of the 1st May 1878, to enable him to rejoin appointment on return from furlough.

The 15th May 1878.

No. 14.—Mr. F. W. F. Wiese, an Assistant Superintendent of the 1st Grade, is allowed subsidiary leave for fourteen days, under Section 24(b) of the Civil Leave Code, with effect from the forenoon of the 13th March 1878, to enable him to rejoin appointment on return from furlough.

R. MURRAY, Colonel,

Offg. Dir. Genl. of Tels. in India.

NOTIFICATIONS.

Mussoorie, the 9th May 1878.

No. 21.—Lieutenant St. G. C. Gore, R.E., Assistant Superintendent, Survey of India, 3rd Grade, is granted privilege leave for sixty-seven days, from such date as he may be permitted to avail himself of the same.

The 13th May 1878.

No. 22.—With reference to Notification No. 16, dated the 5th April last, Mr. H. E. T. Keelan, Surveyor, 3rd Grade, is granted an extension of privilege leave for eleven days from the forenoon of 16th May 1878.

No. 23.—Mr. J. W. Mitchell, Surveyor, 4th Grade, is granted privilege leave for three months from such date as he may be allowed to avail himself of the same.

No. 24.—Mr. C. A. R. Scanlan, Assistant Surveyor, 1st Grade, is granted privilege leave for one month and twenty-seven days from the forenoon of the 5th May 1878.

No. 25.—With reference to Notification No. 4, dated 13th February last, Mr. W. H. Lilley, Assistant Surveyor, 2nd Grade, is granted an extension of leave on medical certificate from the forenoon of the 5th May to 4th June 1878, inclusive.

No. 26.—Mr. G. A. McGill, Surveyor, 2nd Grade, is granted privilege leave for three months from the forenoon of the 2nd May 1878.

J. T. WALKER, Colonel, R.E.,

Surveyor General of India.

BANK OF BENGAL.*Calcutta, the 14th May 1878.*

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on the 23rd, 24th and 25th instant on account of the Empress of India's Birthday.

By order of the Directors,

R. HARDIE,
Secretary & Treasurer.

HYDERABAD RESIDENCY.**NOTIFICATIONS.***Hyderabad Residency, the 10th May 1878.*

No. 25.—Mr. Abdul Hakk, Extra Assistant Commissioner, Hyderabad Assigned Districts, has been granted eleven days' leave without allowance, under Section 9, Supplement F, of the Civil Leave Code, with effect from the 18th April 1878, or such date as he may have availed himself of it.

The 11th May 1878.

No. 27.—The following changes are made in the Berar Police, consequent on the return from privilege leave of Mr. F. Wright, District Superintendent, 1st Grade:—

Captain E. J. Gunthorpe, Officiating District Superintendent, 1st Grade, to revert to his substantive position in the 2nd Grade, with effect from 12th January 1878.

Mr. E. Moffat, Officiating District Superintendent, 2nd Grade, to revert to his substantive position in the 3rd Grade, with effect from the above date.

By Order,

A. J. DUNLOP,

Offg. Secy. for Berar to the Resident.

**PUBLIC WORKS DEPARTMENT—
Military Works.****NOTIFICATIONS.***Simla, the 8th May 1878.*

No. 59.—Barrack Sergeant W. P. Hackett is transferred from the Meerut Command, Military Works, to the Rawalpindi Command, Military Works.

The 10th May 1878.

No. 60.—With reference to Inspector General's Notification No. 55, dated 23rd April 1878, Lieutenant J. G. Day, R.E., Assistant Engineer, 2nd Grade, reported his arrival at Inspector General's Head-quarters on the forenoon of 4th May 1878.

The 11th May 1878.

No. 61.—With reference to Inspector General's Notification No. 10, dated 28th January 1878, Sergeant F. Cameron, R.E., was granted subsidiary leave from 8th to 10th December 1877, both days inclusive.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Meerut Command.*Meerut, the 7th May 1878.*

No. 33.—With reference to Public Works Department, Military Works, Notification No. 55 of 23rd April 1878, Lieutenant J. G. Day, R.E., Assistant Engineer, 2nd Grade, reported his departure from the Meerut Command on the afternoon of the 1st instant.

No. 34.—With reference to Public Works Department, Military Works, Notification No. 51 of 15th ultimo, Lieutenant G. M. Porter, R.E., Assistant Engineer, 2nd Grade, reported his departure from the Meerut Command on the afternoon of the 29th April 1878.

The 9th May 1878.

No. 35.—Mr. W. Sinclair, Supervisor, Agra Division, Military Works, availed himself, on the afternoon of the 18th April 1878, of the three months' leave granted him in this Office Notification No. 21, dated 19th March 1878.

No. 36.—Mr. S. J. Newitt, Temporary Supervisor, 2nd Grade, Agra Division, Military Works, availed himself, on the afternoon of the 18th April 1878, of the three months' leave granted to him in this Office Notification No. 19, dated 15th March 1878.

No. 37.—Honorary Captain D. McLeod, Assistant Engineer, 1st Grade, Meerut Division, Military Works, returned, on the forenoon of the 30th April 1878, from the eight months' furlough granted in Public Works Department Notification No. 397, dated 11th September 1877.

E. PERKINS, Lieut.-Col., R.E.,
*Supdg. Engr., Meerut Command,
Military Works.*

Oudh Command.*Lucknow, the 10th May 1878.*

No. 15.—Conductor J. Murray, Barrack Master, attached to the Larkana Division, Military Works, is transferred to the Allahabad Division, Military Works, and posted to the Cawnpore Sub-Division.

The 11th May 1878.

No. 16.—With reference to Inspector General Military Works' Notification No. 39, dated the 3rd ultimo, Mr. A. Morton, Assistant Engineer, 1st Grade, reported his arrival on the forenoon of 2nd instant at Lucknow, and has been posted to the Allahabad Division, Military Works, which he joined on the 6th idem.

J. J. HUME, Colonel,
*Supdg. Engr., Oudh Command,
Military Works.*

Sirhind Command.*Umballa, the 13th May 1878.*

No. 4.—Mohamed Unwar, Overseer, attached to the Jullundur Division, Military Works, having returned, on the forenoon of the 6th current, from the sick leave granted to him in this Office Notification No. 25 of the 12th October 1877, the unexpired portion of his leave is hereby cancelled.

L. RUSSELL, Col., R.E.,
*Supdg. Engr., Sirhind Command,
Military Works.*

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.**NOTIFICATIONS.***Calcutta, the 13th May 1878.*

With reference to the Notification of the Government of India in the Public Works Department, No. 201, dated 7th May 1878, Captain W. A. J. Wallace, R.E., Officiating Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, availed himself of the three months' privilege leave granted to him from the 6th instant.

Captain R. A. Sargeant, R.E., assumed charge of the office of Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, from Captain W. A. J. Wallace, R.E., on the forenoon of the 6th instant.

Lieutenant W. H. Johnstone, R.E., joined his appointment as Temporary Deputy Consulting Engineer, Calcutta, on the forenoon of the 13th instant.

R. A. SARGEANT, Capt., R.E.,
*Offg. Consng. Engr. to the Govt. of India
for Guaranteed Railways.*

Lucknow, the 13th May 1878.

Mr. J. H. Vaughan, Accountant, 4th Grade, on probation, attached to the Audit Office, Oudh and Rohilkhand Railway Accounts, has been granted one month's privilege leave from the forenoon of the 13th May 1878, under Public Works Department Code, Chapter IV, Section I, paragraph 4a.

DOUGLAS A. SCOTT, Lieut., R.E.,
*for Offg. Consulting Engr. to Govt. of India
for Guaranteed Railways.*

**DIRECTOR OF STATE RAILWAYS,
Central System.****NOTIFICATIONS.***Nagpur, the 13th May 1878.*

No. 30.—Mr. W. C. L. Floyd, Executive Engineer, 4th Grade, temporary rank, is temporarily transferred to the Open Line, Holkar and Narmada State Railways.

The 14th May 1878.

No. 31.—Sergeant P. Collins, Supervisor, 2nd Grade, Sindia State Railway, is transferred to the Rajputana State Railway.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.*Darjeeling, the 8th May 1878.*

No. 38.—Messrs. R. S. J. Routh and J. Parry, Assistant Engineers, 2nd Grade, Northern Bengal State Railway, successfully passed, on the 23rd April 1878, the examination prescribed in Public Works Code, Chapter II, Section IV, paragraph 21.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

Western System.*Murree, the 6th May 1878.*

No. 35.—Under instructions from the Government of India, Public Works Department, Mr. R. E. Wright, Temporary Executive Engineer, 4th Grade, Indus Valley State Railway, is transferred to North-Western Provinces, Provincial Railways.

No. 36.—Under instructions from the Government of India, Public Works Department, Mr. J. A. D. Lloyd, Temporary Executive Engineer, 4th Grade, Indus Valley State Railway, is transferred to North-Western Provinces, Provincial Railways.

The 7th May 1878.

No. 37.—Condensed beer will be carried at the 2nd class rate.

The 11th May 1878.

No. 38.—For "Reti" and "Larkana," shown in this Office Notification No. 25, dated 22nd ultimo, as the head-quarters of the Ghotki and Larkana Divisions, read "Rohri" and "Sukkur," respectively; and, in the preamble of the same Notification, for "are" after the words "on the line," read "is."

F. W. PEILE, Col., R.E.,
*Director of State Railways,
Western System.*

INDUS VALLEY STATE RAILWAY.**NOTIFICATIONS.***The 6th May 1878.*

No. 81.—With reference to Director of State Railways, Western System's Notification No. 32 of 1st May 1878, Mr. J. Ellis, Assistant Engineer, 1st Grade, was relieved of his duties on this line on the afternoon of 25th April 1878.

The 7th May 1878.

No. 82.—Mr. R. J. Ives, Sub-Engineer, 1st Grade, Larkana Division, is granted ten days' privilege leave in extension of that granted to him in this Office Notification No. 41 of 7th March 1878.

No. 83.—Mr. E. C. Hawkes, Assistant Engineer, 1st Grade, is transferred from the Northern to the Southern District.

No. 84.—Mr. W. Monies, Assistant Engineer, 2nd Grade, is transferred from the Southern to the Northern District.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.**NOTIFICATIONS.***Rawalpindi, the 4th May 1878.*

No. 22.—Mr. T. McReddie, Supervisor, 1st Grade, is transferred from the Ravi to the Jhelum Division. He left the former on the forenoon of the 1st April 1878, and joined the latter division on the forenoon of the same date.

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ACCOUNTANT GENERAL'S OFFICE.
PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

No. 212.—*Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 7th of May 1878.*

PUBLIC WORKS (BUILDINGS AND ROADS BRANCH AND MILITARY WORKS BRANCH) AND TELEGRAPH.				IRRIGATION.				STATE RAILWAYS (CAPITAL).			
Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Assam ...	Feb. 1878	Apr. 17, 1878	1	Rajpootana ...	Feb. 1878	Apr. 17, 1878	1	Rangoon and Sit-tang Valley.	Mar. 1878	May 1, 1879
	Rajpootana ...	Ditto	Do. 17, "	2	Punjab ...	Ditto	Do. 26, "		Nagpur and Chhat-targurh.	Feb. 1878	Apr. 16, "
3	Hyderabad As-signed Districts (Barns).	Ditto	Do. 18, "	3	Mysore ...	Ditto	Do. 26, "	2	Tirhoot Surveys	Ditto	Do. 18, "
	Simla Imperial Circle.	Ditto	Do. 18, "	4	Bombay ...	Ditto	May 1, "		Rawul Pindee and Attock.	Ditto	Do. 17, "
5	Military Works	Ditto	Do. 23, "	7	British Burmah ...	Ditto	Do. 1, "	4	Western Rajpootana	Ditto	Do. 17, "
	Grand Trunk Road, Lahore to Jhelum	Ditto	Do. 23, "	8	North-Western Provinces.	Ditto	Do. 4, "	6	Dhond and Munmad Indus Valley	Ditto	Do. 22, "
7	Hyderabad ...	Ditto	Do. 24, "		Madras ...	Jan. 1878	Apr. 17, "		Rajpootana	Ditto	Do. 23, "
	Punjab ...	Ditto	Do. 24, "					7	Sindia	Ditto	Do. 24, "
9	Central Provinces ...	Ditto	Do. 26, "						Borhan Extension	Ditto	Do. 28, "
	Coorg ...	Ditto	Do. 26, "						Surveys	Ditto	Do. 24, "
	Mysore ...	Ditto	Do. 26, "						Nizam's	Ditto	Do. 20, "
12	Bombay ...	Ditto	May 1, "						Tirhoot	Ditto	Do. 20, "
	British Burmah ...	Ditto	Do. 1, "					12	Jhelum to Rawul Pindee.	Ditto	Do. 26, "
	Central India ...	Ditto	Do. 1, "					14	Wardah Valley	Ditto	Do. 20, "
	Port Blair ...	Ditto	Do. 1, "						Holkar	Ditto	May 1, "
16	North-Western Provinces.	Ditto	Do. 4, "					15	Punjab Northern	Ditto	Do. 1, "
	Oudh ...	Ditto	Do. 4, "						Rangoon and Irra-waddy Valley.	Ditto	Do. 1, "
18	Bengal ...	Ditto	Do. 6, "						Bellary and Hubli	Ditto	Do. 2, "
	Buildings under Quetta Agency.	Ditto	Do. 6, "						Calcutta and South-Eastern.	Ditto	Do. 2, "
20	Indo-European Telegraph.	Ditto	Do. 7, "						Nulhattee	Ditto	Do. 2, "
21	Madras ...	Jan. 1878	Apr. 17, "						Neemuch	Ditto	Do. 2, "
22	Indian Telegraph...	Ditto	Do. 22, "						Gujain and Bhopal Surveys.	Ditto	Do. 2, "
									Hubli and Karwar	Ditto	Do. 2, "
									Northern Bengal	Ditto	Do. 4, "
									Mysore	Jan. 1878	Mar. 28, "
									Assam Extension	Ditto	Apr. 10, "
									Seebangor Coal Line.	Ditto	Do. 16, "
									Store-keeper, Calcutta.	Ditto	May 1, "
									STATE RAILWAYS (REVENUE).		
									Wardah Valley	Feb. 1878	Apr. 16, 1878
									Khamgaon	Ditto	Do. 16, "
									Omuraste	Ditto	Do. 16, "
									Nizam's	Ditto	Do. 24, "
									Punjab Northern	Ditto	Do. 20, "
									Tirhoot	Ditto	May 1, "
									Calcutta and South-Eastern.	Ditto	Do. 2, "
									Nulhattee	Ditto	Do. 2, "
									Rajpootana	Ditto	Do. 2, "
									Sindia	Ditto	Do. 2, "
									Northern Bengal	Jan. 1878	Apr. 10, "
									Rangoon and Irrawaddy Valley.	Ditto	Do. 10, "

J. J. McLEOD INNES, *Lieut.-Colonel, R.E.*

The 9th May 1878.

Accountant General, P. W. Dept.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Bombay Circle.

NOTE WHOLLY LOST OR DESTROYED.			
Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W31	... 28—19787	... 10	... J. J. D'Lima, Clerk, Post Office, Karwar.

NOTES PARTIALLY LOST OR DESTROYED.

1878.		Ra.	
H65	... M ²⁸ —94667	... 10	... Hormusji Byramji Mehta, Hazar Gate Street, Fort, Bombay.
H66	... M 18—41055	... 10	... Shunker Rowji Judee, Budwar Peit, Poona.
M44	... M 28—13191	... 10	... Honorary Secretary, Byculla Club, Bombay.
	... —13193	... }	

BOMBAY,—Paper Currency Dept.; }
The 14th May 1878. }

W. WELLS,
Assistant Commissioner.

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
52	... L 28—74807	... 5	... The Post Master General, North-Western Provinces.
54	... L 50—89434	... 100	... Dr. Cooke.
55	... O 33—59472	... 100	... Shaik Moonsoor.
56	... L 30—19870	... 5	... Mr. W. Huntley.
60	... O 33—27564	... 100	... } Babu Poornanund Barooah.
	... —27565	... 100	... }
61	... L 28—89839	... 5	... Mr. M. Z. T. Martin.
62	... O 33—75071	... 100	... Mr. J. H. Day.
63	... O 33—73881	... 100	... Poran Santra.
65	... O 14—59182	... 10	... Mr. H. Gray.
66	... O 33—60778	... 100	... } Babu Sutto Surran Roy.
	... —63868	... 100	... }
67	... O 33—73570	... 100	... Mr. W. A. Symons.

NOTES PARTIALLY LOST OR DESTROYED.

		Rs.	
37	... L 94-61714 } " -61717 }	100	... Babu Bama Churn Mukerjee.
38	L 34-20481 } " -20482 } L 41-56684 } " -56683 }	10 10	... } Babu Hurro Kant Banerjee.
39	... L 97-50514 } " -50516 }	10	... Messrs. Makhum Chora Shaw and Company.
40	... L 62-91414 } " -91415 }	10	... Babu Baney Madhub Sing.
41	... L 74-56395 } " -56398 }	10	... }
	A 97-09056 } " -09053 }	10	... }
	L 72-09023 } " -09021 }	10	... } Babu Ram Gopal Paul.
	L 76-08498 } " -08497 }	10	... }
	L 28-36825 } " -36827 }	5	... }
256	... L 11-35888 } " -35887 }	5	... Babu Peary Mohan Sircar.
63	... L 76-35508	10	... Mohamed Sujjad Hosain.
64	... L 28-19773	5	... Boldeo Sahay.
65	... O 27-51512	500	... Nawab Said Alli Shah.
66	... O 33-36176	100	...
	L 50-73096	100	...
	O 3-53578	20	...
	O 4-56484	20	... } Babu Grish Chunder Chutturaj.
	O 21-43162	20	...
	L 91-62161	20	...
	L 80-14035	20	...
67	... O 27-49014	500	... Monsupreet Ram.
68	... L 94-72451	100	... Babu Nilmadhub Kundoo.
69	... O 20-08052	20	... Ram Josh Ram Risk.
70	... L 29-82415	5	... Mrs. A. Robertson.
71	... L 88-20653	10	... Babu Sankata Churn Mitter.
72	... O 33-05469	100	...
	" -19001	100	... } Mr. C. A. B. Anderson.
73	... L 22-32343	5	... Shew Bux Bungseedhur.
74	... O 8-30434	10	... Babu Juggut Chunder Roy.
75	... O 16-32934	10	...
	O 13-62551	10	...
	O 7-12420	10	...
	O 10-68228	10	...
	O 13-46154	10	...
	O 12-71504	10	...
76	... A 65-33112	10	... Babu Hurry Mohan Das.
77	... L 90-92545	20	... Meer Samsoddola.
78	... L 58-32255	10	... Goge Raj Bissessur Das.

CALCUTTA,—Paper Currency Dept.;
The 17th May 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

Kurrachee Circle.

NOTES PARTIALLY LOST.

No. of Notes.	Value, Rs.	Name of Claimant.
G 8—21374	... 20	... Lieutenant D. Jose deSouza Minezes, Portuguese Army, Goa.
G 10—35866	... 100	... } Major Adam Hogg, 2nd Belooch Regiment, Rajunpur.
" —35867	... 100	... }
" —35868	... 100	... }

KURBACHRE.—Paper Currency Dept.;
The 8th May 1878.

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Allahabad Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
185	D 7-66028	100	Kanhia Lall, Cawnpore.
	" -85435	100	
	" -94516	100	

ALLAHABAD.—Paper Currency Office; }
The 9th May 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
14	B 51-61219	20	Messrs. Harvey and Sabapathy Moodelliar, Adoni.
15	B 55-55923	50	
	B 50-24200	100	
	B 58-34698	100	T. M. Moothoovercapilly, Nadoovarcoil, Keeshavuthee, Nega- patam.
17	B 51-16558	500	
			Copparapu Rama Row, Head Gomasta, District Munsiff's Court, Proddatore, Cuddapah District.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
31	B 46-19430	5	H. Gillon, Esq., Ranipett, North Arcot.
	" -19431	5	
	" -19432	5	
	" -19433	5	
	B 51-15548	500	
	" -16191	500	T. Iyavier & Brother, No. 3, Yacambarapooram, Madras.
32	B 40-62584	5	
33	B 46-12957	5	
34	B 55-67742	50	
35	B 53-01195	10	
36	B 53-00465	10	Mahomed Saib, Peshkar House, Hoosoor.
37	B 55-42676	50	
38	B 40-64031	5	
			Mr. P. Burr, High Road, Vepery, Madras.
			P. Rajum Chetty, Merchant, Poddoonaidoo Petta, Govindappa Naick's Street, No. 29.
			Mrs. Emilia Fogarty, Widow, Bangalore.
			Kanukurti Sanyama, Nellore.
			M. Nataraj Aier, Sub-Registrar of Tenkari, Srivaikundam, Tinnevely District.
39	B 53-61787	10	Lieutenant R. Atkinson, 67th Regiment, Bangalore.
40	B 46-24129	5	
	B 53-40224	10	
	B 51-52401	20	
	B 8-56669	10	
41	B 8-87443	10	The Manager, Madras Times, for G. Gunning, Esq.
	B 3-32544	20	
	" -32545	20	
	B 52-94745	10	
	B 51-59131	20	
42	B 52-30821	10	V. Raghavandra Row, Shanbiki Wallarman Kottai, Salt Depart- ment, Tanjore District, Adrampatam.
	" -38199	10	
	B 40-26091	5	
	" -26090	5	
	B 52-59507	10	
5	" -59509	10	C. Narraiasamy Moodelly, Cloth Merchant, Chitadrépettah, Madras.
			Messrs. Harvey and Sabapathy Moodelliar, Adoni.
			M. Narasimha Chetty, care of C. Streeramulu Chetty, Account- ant General's Office, Madras.

FORT ST. GEORGE.—Paper Currency Office; }
The 6th May 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
26	E 10-80269	10	D. N. Paul, Esq., Saharanpore.
27	E 7-42191	5	
28	E 1-38939	1,000	
	" -38940	1,000	Sunt Ram and Sukhamund, Bankers, Umritsur.
	E 2-34638	500	
	" -34604	500	
	" -34605	500	
	" -34606	500	
29	E 12-52118	20	The Post Master General, Punjab, Lahore.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
8	E 7-69792	5	Imdad Hosain Karinda, Magina.
40	E 12-61142	20	
35	E 8-03526	5	
			V. David, Esq., Ghazevabad.
			Bahadar Chund, Bhera.

LAHORE.—Paper Currency Office; }
The 11th May 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Nagpur Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878-79.		Rs.	
H5	F 9-59448	50	Peer Mohamed, Butcher, 1-12th Regiment, Bazar, Umbala.
H7	F 13-25861	5	Kashinath Moreshwar Vaidya, Clerk of Court, Balaghat.

NAGPUR.—Paper Currency Office; }
The 9th May 1878.

O. G. VANSITTART,
Asstt. to Acctt. Genl., C. P., in charge of Paper Currency.

POST OFFICE.

NOTIFICATIONS.

Simla, the 9th May 1878.

No. 1072.—The Postal Administration of France desires the publication of the following Notice respecting the establishment of a Post and Telegraph Office in the grounds of the Paris Exhibition (1st May to 30th October 1878) for the convenience of exhibitors and visitors.

E. R. DOUGLAS,

Depty. Dir. Genl. of the Post Office of India.

AVIS AU PUBLIC.

Établissement d'un bureau temporaire de poste et télégraphe de plein exercice pour le service intérieur de l'Exposition universelle internationale de 1878, à Paris.

Un bureau temporaire de poste et télégraphe sera établi pendant la durée de l'Exposition universelle internationale qui doit avoir lieu à Paris, du 1^{er} mai au 31 octobre 1878, pour le service intérieur de cette Exposition.

Il sera installé, dans l'enceinte fermée du Champ-de-Mars, dans le bâtiment affecté aux services administratifs, avenue de La Bourdonnaye, au débouché de l'avenue Rapp.

Le public ne pourra y accéder que par une des portes payantes de l'enceinte.

Ce bureau sera désigné sous le nom de Bureau de poste et télégraphe du palais de l'Exposition universelle internationale de 1878, à Paris.

Il effectuera toutes les opérations des bureaux de poste et des bureaux télégraphiques de plein exercice. Il débitera des timbres-poste de toutes les catégories, recevra des valeurs déclarées et des objets recommandés, délivrera et payera les mandats d'articles d'argent à destination ou provenant tant des bureaux français que des bureaux étrangers avec lesquels les conventions internationales autorisent l'échange de ces mandats. Il y sera mis en vente des tickets d'entrée à l'Exposition.

Les exposants installés dans le palais et les parcs du Champ-de-Mars, du Trocadéro et du quai d'Orsay pourront se faire adresser des lettres et des télégrammes au bureau de l'Exposition, soit poste restante, soit à la place de leur installation. Les correspondances portant cette dernière indication leur seront remises par l'intermédiaire des facteurs attachés au bureau de l'Exposition; les autres devront être retirées au guichet de ce bureau.

Les correspondances et les télégrammes adressés aux exposants installés à l'Exposition spéciale des animaux, sur l'esplanade des Invalides, seront compris dans le service ordinaire de la distribution à Paris.

Il sera établi dans l'enceinte de l'Exposition et ses annexes 14 boîtes aux lettres supplémentaires pour le dépôt de la correspondance des exposants.

Le bureau de l'Exposition sera ouvert de 8 heures du matin à 8 heures du soir les jours ouvrables, et de 8 heures du matin à 5 heures du soir les dimanches et les jours fériés.

Il sera fait, dans l'enceinte de l'Exposition, 7 distributions et 7 levées des boîtes supplémentaires par jour.

Les distributions auront lieu :

La 1^e à 8^h du matin, La 5^e à 4^h du soir,
La 2^e à 10 idem, La 6^e à 6 idem,
La 3^e à midi, La 7^e à 8 idem,
La 4^e à 2^h du soir,

Les levées des boîtes supplémentaires seront effectuées :

La 1^e à 7^h 00 du matin, La 5^e à 3^h 30 du soir
La 2^e à 9 30 idem, La 6^e à 5 00 idem,
La 3^e à 11 30 idem, La 7^e à 9 00 idem,
La 4^e à 1 30 du soir.

Les dimanches et les jours fériés, les deux dernières distributions et les deux dernières levées des boîtes supplémentaires seront supprimées.

La dernière levée générale de la boîte aux lettres du bureau de l'Exposition sera opérée à 5 h. 45 du soir pour les départements et les pays étrangers.

Les lettres déposées dans ladite boîte et tous autres objets de correspondance remis au guichet du bureau après ce délai pourront profiter, quel que soit leur poids, des départs du jour moyennant les taxes supplémentaires fixes d'affranchissement ci-après indiquées :

20 centimes pour les dépôts effectués de 5 h. 45 à 6 heures du soir ;

40 centimes pour les dépôts effectués de 6 heures à 6 h. 15 du soir.

Ces taxes seront acquittées en timbres-poste apposés par les expéditeurs sur les lettres ou autres objets.

Les exposants sont priés de s'adresser, pour tous renseignements ou réclamations concernant le service, au chef du bureau de poste et télégraphe de l'Exposition.

Calcutta, the 11th May 1878.

Letters for the Expeditionary Force to Malta should be addressed Indian Expeditionary Force, care of Post Master, Bombay, who will make up a bag for the Force by every mail.

The 17th May 1878.

After Sunday, the 19th May 1878, mails for British Burmah will, until further notice, be closed at the Calcutta General Post Office on every Friday.

The first Friday mail will be on 24th May 1878.

The fortnightly mails for Chittagong, Akyab, Kyook Phyo, and Sanday will also after the 19th May 1878, until further notice, be closed at the Calcutta, General Post Office on Friday.

The first Friday mail will be on Friday the 24th May 1878.

After Friday, the 24th May 1878, the Overland Mail *via* Bombay will, until further notice, be closed at the Calcutta General Post Office on every Tuesday.

The first Tuesday mail will be on 28th May 1878.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Moray* and *A. Apcar*, will be closed at the General Post Office on Saturday, the 18th May 1878, at 6 p. m.

Mails for Rangoon, Moulmein, and Straits, for transmission per Steamer *Mecca*,* will be closed at the General Post Office on Sunday, the 19th May 1878, at 6 p. m.

* Mails for Port Blair and Camorta can be forwarded by this opportunity.

Mails for Chittagong, Akyab, and Kyook Phyo, for transmission per Steamer *Avagye*, will be closed at the General Post Office on Sunday, the 19th May 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Monday, the 20th May 1878, at 6 p. m.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 21st May 1878, at 6 p. m.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Umballa*, will be closed at the General Post Office on Wednesday, the 22nd May 1878, at 6 p. m.

Mails for Ceylon, Straits, Hong-Kong, and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 24th May 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Friday, the 24th May 1878.

2. Book-post and pattern packets must be posted on the 23rd May 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 8-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 p. m.

E. C. GEORGE,
Presidency Post Master.

NOTICE.

ODDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudd and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—

21 feet length @	Rs. 2 10 0	per cubic foot.
22 " @	" 2 12 0	"
23 " @	" 2 14 0	"
24 " @	" 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @	" 2 4 0	"
under 7 " @	" 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudd Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

PRELIMINARY NOTICE TO CONTRACTORS.

The Specifications and Estimates with Drawings, for the construction of the Simla Water Supply Works, will be ready on or about 10th May 1878, when a further Notice will be issued by undersigned, inviting Tenders for the works.

WM. SMITH, C.E.,

Supdg. Engineer, Simla Imperial Circle.

SIMLA,

The 20th April 1878.

WANTED

By the Road Cess Committee, Rangoon, a District Engineer, at a salary of Rs. 650 per mensem rising by annual increments to Rs. 800 per mensem, exclusive of travelling allowance which will be paid at the rate prescribed by the Public Works Code. In case of a Public Works Officer, his contribution besides for pension and furlough allowances will be paid by the Committee. Qualifications required up to the standard of Public Works Department Executive Engineer. Applications with statement of qualifications to be made to the undersigned to reach not later than 10th June 1878; the appointment will take effect from 30th September 1878, and will be on probation for a year.

J. J. LIVESAY,
Chairman.

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List of Officers appointed by the Government of India in the Financial Department and of the office establishment of the Financial Secretary to the Government of India, with Appendix, published monthly. Price, of each Number, 8 annas; packing and postage, 2 annas.

The Financial Statements from the years 1863-64 to 1873-74. Price, Re. 1 each; packing and postage, 2 annas each.

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PUBLIC WORKS DEPARTMENT.

No. 1.—Progress Report of Forest Administration in the Central Provinces, 1863-64. By Captain G. F. Pearson, 33rd M. N. L., Conservator of Forests, Central Provinces, with Appendices. Price, Re. 1; packing and postage, 5 annas.

No. 2.—Progress Report of Forest Administration in British Burmah, 1863-64. By H. Leeds, Esq., Officiating Conservator of Forests, British Burmah, with Appendices. Price, Re. 1; packing and postage, 4 annas.

No. 3.—Report upon the Deodar Forests of Bussahir, with Appendices: with a Map illustrating the situation of the Forests. Price, Re. 1-8; packing and postage, 4 annas.

No. 4.—Papers relating to Railway Communication between Bombay and the North-Western Provinces. Extending over the years 1864-65. Price, Re. 1-8; packing and postage, 6 annas.

No. 5.—Report of the Operations on Light-houses during the season of 1864-65. By Lieut.-Col. A. Fraser, R.E., Superintendent of Light-houses. Price, Re. 1-8; packing and postage, 4 annas.

No. 7.—Progress Report of Forest Administration in British Burmah, 1864-65. By H. Leeds, Esq., Officiating Conservator of Forests, British Burmah. Price, Re. 1; packing and postage, 3 annas.

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No. XVI.—Report on the Operations connected with the Hindoostan and Tibet Road from 1850 to 1855, by Captain D. Briggs. Price, 12 annas; packing and postage, 5 annas.

No. XIX.—(1st) Report on the communication between Calcutta and Dacca, by Lieut. Grouthed, 1855. (2nd) Progress of Dacca and Arracan Road, by Lieutenant Sims, 1855. (3rd) Report on the Creek Navigation from Akyab to Tounghoop, by Captain Dicey, 1854. (4th) Report on the Tounghoop Mountain Road, by Lieutenant Forlong, 1855. Price, Rs. 3; packing and postage, 8 annas.

No. XXI.—Revenue Reports of the Ganges Canal for the year 1855-56, by Lieut. Col. R. Baird Smith, and Irrigation in Egypt, by Captain J. G. Fife. Price, Re. 1; packing and postage, 4 annas.

No. XXII.—Official correspondence on the subject of attaching Lightning Conductors to Powder Magazines, 1839 to 1845. Price, Re. 1; packing and postage, 5 annas.

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No. XXVI.—Report on the Government Iron Works at Kumaon, with Plans, Specifications, and Estimates for establishing Iron Works in Kumaon, and Remarks on the Iron Deposits of Himalayas, by W. Sowerby, 1858. Price, Rs. 2; packing and postage, 8 annas.

No. XXXIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1859-60. Price, Re. 1-8; packing and postage, 6 annas.

No. XXXIV.—Report on the Affairs of Khelat, from 1857 to 1860.

Report of Operations in the Thuggee and Dacoity Departments during 1859 and 1860. Price, Re. 1-8; packing and postage, 6 annas.

Report on the Hyderabad Medical School, 1861.

No. XXXV.—Reports on the Teak Forests in Pegu, and the Tenasserim and Martaban Provinces, 1860-61. Price, Re. 1-8; packing and postage, 5 annas.

No. XXXVII.—Progress Report of Forest Administration in British Burmah, 1861-62. Price, Re. 1-12; packing and postage, 4 annas.

No. XXXVIII.—Report on the Revenue Returns of the Canals under the Superintendent General of Irrigation, North-Western Provinces, for 1860-61. Price, Re. 1-8; packing and postage, 5 annas.

No. XL.—Progress Report of Forest Administration in British Burmah, 1862-63. Price, Re. 1-8; packing and postage, 4 annas.

No. XLI.—Report on the projected Tramway between Nagpore and the Eastern Districts of the Central Provinces, by R. Temple, Esq., B. C. S., 1864. Price, Re. 1-8; packing and postage, 4 annas.

No. XLII.—Correspondence from 1858 to 1864, relating to the deterioration of lands from a destructive saline efflorescence called "Reh." Price, Re. 1-8; packing and postage, 4 annas.

No. XLIII.—Report on the Mahanuddy and its Tributaries, the Resources and Trade of the adjacent Countries, and the proposed Works for the Improvement of Navigation and Irrigation, by R. Temple, Esq., B. C. S., Officiating Chief Commissioner, Central Provinces, 1864. Price, Re. 1-8; packing and postage, 4 annas.

No. XLIV.—Papers referring to the effects of Lightning on Buildings situated on elevated sites, 1864. Price, Re. 1-8; packing and postage, 4 annas.

No. XLV.—Memorandum on the River Hooghly, together with a Report on some Operations for its improvement carried on during 1862-63. Price, Re. 1-8; packing and postage, 4 annas.

No. XLVII.—Progress Report of Forest Administration in the Central Provinces, 1862-63. Price, Re. 1-4; packing and postage, 6 annas.

Selections from the Records of the "Calcutta Gazette."

Selections from Calcutta Gazettes of the years 1816 to 1823 inclusive, showing the political and social condition of the English in India upwards of 50 years ago. By Hugh David Sandeman, C. S., Accountant General, Bengal, and Member of the Record Commission. Vol. V. Price, Rs. 5; packing and postage, 12 annas. Copies of Volumes I, II, III, & IV, are still available. Price, Volume I, Rs. 3. Volumes II, III, & IV, Rs. 5 each. Volume I; packing and postage, 8 annas. Volumes III & IV; packing and postage, 12 annas each.

Selections from unpublished records of Government for the years 1748 to 1767 inclusive, relating mainly to the social condition of Bengal, Vol. I, with a Map of Calcutta in 1784. By the Revd. J. Long, Member of the Government Record Commission. Price, Rs. 5; packing and postage, Re. 1.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.

Publications for Sale at the Bengal Secretariat Press.

Just Published.

List of the Trees, Shrubs, and large Climbers found in the Darjeeling District, Bengal. By J. S. GAMBLE, M.A., Assistant Conservator of Forests, Bengal. Price, Re. 1-8; postage, 1 anna.

Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. Price, Re. 1-8; postage, 2 annas.

Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHUNDER KERR, Deputy Collector on special duty. Price, Re. 1-8; postage, 2 annas.

Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHUNDER KERR, Deputy Magistrate, on special duty. Price, Rs. 8; postage, 7 annas.

Rules for the Examination of, and grant of Certificates of Competency to, Masters, Mates and Engineers. Price, Rs. 1; postage, 1 anna.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

To all officers employed in Government Departments who are in receipt of salaries under Rs. 500 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer, Rs. 3. Packing and postage, 5 annas.

Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 4 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-6.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

- Vol. I. 24-Pergunnahs and Sandarbans.
- Vol. II. Nadiya and Jessore.
- Vol. III. Midnapur, Hughli and Howrah.
- Vol. IV. Bardwan, Bankura and Birbhum.
- Vol. V. Dacca, Bakarganj, Faridpur and Maiminsing.

Price, per volume, Rs. 4; postage, 5 annas.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LKLAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price, Rs. 4-8; postage, 6 annas.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 7 annas.

The Bengal Administration Report for 1874-75. Price, Rs. 4-8; postage, 7 annas.

Map of Bengal, 1874-75. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 2 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage, 5 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage, 10 annas.

Map of Bengal, 1873. Price, if taken with the Report, Rs. 1; separately, price, Rs. 2; postage, 2 annas.

Report on the Census of Bengal, 1872. By H. BEVENLEY, Esq., C.S., Registrar-General of Bengal. Price, Rs. 10; postage, 9 annas.

Act VII (B. C.) of 1873 (Labor Districts Emigration), the Government Resolution thereon, and the Rules and Forms under the Act, bound up together in pamphlet form. Price, 8 annas per copy, or including postage, 5 annas.

Ditto ditto in Bengali. Price, 8 annas per copy, or including postage, 5 annas.

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Papers regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 5 annas.

A Report on the District of Jessore: its Antiquities, its History and its Commerce. (Second Edition, Revised and Corrected.) By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price, Rs. 3; postage, 5 annas.

Further Notes on the Rungpore Records,

Vol. II. By E. G. GLAZIER, Esq., C.S., Officiating Magistrate and Collector, Rungpore. Price, Rs. 1; postage, 2 annas.

Selection of Papers regarding the Hill Tracts between Assam and Burma, and on the Upper Brahmapooter. Price, Rs. 5; postage, 4 annas.

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Selections from the Supplement to the Calcutta Gazette, 1871 to 1874. Price, Rs. 2-8; postage, 3 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price, Rs. 3; postage, 4 annas.

The Quarterly Civil List for Bengal, corrected up to the 1st April 1878. Price, Rs. 3; postage, 4 annas.

Rules for the Guidance of Officers in the Opium Department. Published by authority of the Board of Revenue, Lower Provinces. Price, Rs. 3; postage, 2 annas.

Progressive Colloquial Exercises in the Lushai Dialect of the Dzo'or Kuki Language. With Vocabularies and Popular Tales (notated). By Captain THOMAS HERBERT LEWIN, B.S.C., Deputy Commissioner, Chittagong Hills. Price, Rs. 6; postage, 5 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 6 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chittia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

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Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRYER, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 3 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price, Rs. 1 per copy; postage, 4 annas.

The Statistical Reporter, edited by H. J. S. COTTON, Junior Secretary to the Government of Bengal. Vol. I, bound in full cloth, lettered ... Rs. 10 0 0

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Annual Statement of the Sea-borne Trade and Navigation of the Bengal Presidency, and of its Chief Port and each of the Subordinate Ports, with Foreign Countries, for the official year 1876-78. Vol. I. Price, Rs. 12; postage, 10 annas.

The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—

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Apply to Accountant, Bengal Secretariat, 28, Chowringhee Road, Calcutta.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 25, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Reports will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

NOTIFICATION.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the day on which it is due.

Applications for the supply of the *Gazette* on the public service should be addressed to the Home Department.

By an order of Government, all subscriptions must be paid in advance.

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E. J. DEAN,

Publisher, *Gazette of India*.

INDIAN MUSEUM.

NOTIFICATION.

Calcutta, the 20th May 1878.

No. 72.—Under Act 22 of 1876, Section 3, the Hon'ble A. Mackenzie, Secretary to the Government of Bengal, has been elected a Trustee of the Museum, in the place of Mr. H. J. Reynolds, resigned.

By order of the Trustees,

H. B. MEDLICOTT,

Honorary Secretary.

SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 14th May 1878.

No. 27.—Mr. John A. Vanderputt, Surveyor, 2nd Grade, is reduced to the bottom of the list of Surveyors, 4th Grade, with effect from the 1st instant.

The 20th May 1878.

No. 28.—Mr. P. White, Officiating Assistant Surveyor, 3rd Grade, is confirmed in that grade, vice Mr. Irvin Pocock, Assistant Surveyor, 3rd Grade, who has resigned with effect from the forenoon of the 15th instant.

J. T. WALKER, Colonel, R.E.,

Surveyor General of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATION.—ESTABLISHMENT.

Indore, the 15th May 1878.

No. 88.—Mr. J. B. Daly, Supervisor, 2nd Grade, availed himself of the three months' privi-

lege leave granted in Notification No. 85 of the 4th instant, on the afternoon of the 5th idem.

By Order,

A. CADELL, *Colonel, R.E.,
Secy. to Agent, Govt. Genl.,
for Central India.*

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, AND OPIUM AGENT IN MALWA.

NOTIFICATION.

Indore Residency, the 17th May 1878.

No. 667.—Mr. Patrick Grant is appointed Assistant Opium Agent at Rutlam, *vice* Mr. Wilson retired, with effect from date of receiving charge.

F. H. MAITLAND, *Captain,
1st Asstt. Agent, Govt. Genl.,
for Central India,
and Depy. Opium Agent in Malwa.*

HYDERABAD RESIDENCY.

NOTIFICATIONS.

Hyderabad Residency, the 13th May 1878.

No. 28.—With reference to Notification in Residency Order No. 3, dated 6th April 1878, granting three months' privilege leave to Major D. W. Loughton, Officiating Assistant Commissioner, 1st Class, Hyderabad Assigned Districts, the following temporary promotions are made in the Berar Commission, with effect from the 16th idem:—

Mr. Taj-ud-Din Hussein, Assistant Commissioner, 2nd Class, to officiate in the 1st Class.

Mr. R. D. Hare, Assistant Commissioner, 3rd Class, to officiate in the 2nd Class.

The 16th May 1878.

No. 32.—The following temporary promotions are made in the Berar Commission, with effect from the 3rd May 1878, consequent on the departure of Captain R. Bullock, Officiating Deputy Commissioner, 3rd Class, on privilege leave, granted in Notification in Residency Orders No. 13, dated 17th April 1878:—

Major A. Farrer, Assistant Commissioner, 1st Class, to officiate as Deputy Commissioner, 3rd Class, till further orders.

Mr. H. S. Nicholletts, Assistant Commissioner, 2nd Class, to officiate in the 1st Class, till further orders.

By Order,

A. J. DUNLOP,

Offg. Secy. for Berar to the Resident.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 14th May 1878.

No. 62.—With reference to Government of India, Public Works Department, Notification No. 207, dated 7th May 1878, Sergeant W. T. DeBurgh, R.E., Overseer, 1st Grade, is posted to the Oudh Command, Military Works.

C. W. HUTCHINSON, *Colonel, R.E.,
Insp. Genl. of Military Works.*

Lahore Command.

Lahore, the 16th May 1878.

No. 24.—Mr. M. R. Lackersteen, C.E., Executive Engineer, Lahore Division, Military Works, was granted three months' privilege leave in Lahore Command Notification No. 5 of 1878. He availed himself of the same on the afternoon of the 6th February 1878, and reported his return from leave on the forenoon of the 8th May 1878.

The 17th May 1878.

No. 25.—Captain G. D'A. Jackson, B.L.C., Executive Engineer, made over, and Mr. M. R. Lackersteen, C.E., Executive Engineer, received, charge of the Lahore Division, Military Works, on the afternoon of the 9th April 1878.

The 18th May 1878.

No. 26.—Overseer Govind Lall, Lahore Division, Military Works, is granted one month's privilege leave. He availed himself of the same from the forenoon of 12th instant.

D. WARD, *Major, R.E.,
Supdg. Engr., Lahore Command,
Military Works.*

Meerut Command.

Meerut, the 18th May 1878.

No. 38.—With reference to this Office Notification No. 30, dated 30th April 1878, Sergeant M. Larkin, R.E., Overseer, 1st Grade, joined the Chakrata Division on the afternoon of the 7th May 1878.

No. 39.—Privilege leave for twenty days is granted to Ram Lall, Accountant, Agra Division, Military Works, with effect from the date on which he may avail himself of the same.

Æ. PERKINS, *Lieut.-Col., R.E.,
Supdg. Engr., Meerut Command,
Military Works.*

Rawul Pindi Command.

Rawul Pindi, the 4th May 1878.

No. 1246.—Mr. R. Berry, Sub-Engineer, 3rd Grade, reported his departure from Rawul Pindi Command, Military Works, on the 26th ultimo, afternoon.

The 15th May 1878.

No. 1330.—Lieutenant M. Martin, R.E., Assistant Engineer, 2nd Grade, is transferred from the Rawul Pindi to the Peshawar Division, Military Works. He reported his departure from the former on the 6th instant, before noon, and his arrival in the latter on the 7th idem.

The 17th May 1878.

No. 1389.—The leave granted to Mr. F. G. B. Fox, Assistant Engineer, 2nd Grade, per Notification No. 1106 of the 22nd ultimo, is cancelled, that officer not having availed himself thereof.

D. LIMOND, *Lieut.-Col., R.E.,
Supdg. Engr., Rawul Pindi Command,
Military Works.*

Sirhind Command.

Umballa, the 14th May 1878.

No. 5.—Mr. R. Berry, Sub-Engineer, 3rd Grade, transferred to this Command in Inspector General Military Works' Notification No. 57 of 1st May 1878, is posted to the Dagshai Division, Military Works.

L. RUSSELL, *Col., R.E.,
Supdg. Engr., Sirhind Command,
Military Works.*

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Ngnee Tal, the 20th May 1878.

No. 32.—With reference to Government of India, Public Works Department, Notification No. 209, dated 8th May 1878, Corporal W. J. Otterson, Overseer, 1st Grade, is posted to the Sindia State Railway.

The 21st May 1878.

No. 33.—With reference to Government of India, Public Works Department, Notification No. 221, dated 14th May 1878, Captain F. Firebrace, R.E., and Major T. F. Dowden, R.E., respectively made over and received charge of the office of Manager, Rajputana Railway, on the afternoon of the 8th April 1878.

Captain Firebrace availed himself, on the afternoon of the 8th April 1878, of the subsidiary leave granted him in Military Department Notification No. 372, dated 26th April 1878.

No. 34.—With reference to Government of India, Public Works Department, Notification No. 208, dated 8th May 1878, Mr. H. P. Edwards, Storekeeper, 2nd Grade, is posted to the Rajputana State Railway.

No. 35.—Mr. H. Bell, Engineer-in-Chief, Sindia State Railway, Superintending Engineer, 3rd Grade, temporary rank, is granted two months and twenty-five days' privilege leave, with effect from such date as he may avail himself of it.

No. 36.—Mr. D. A. Duns, Assistant Engineer, 1st Grade, is appointed to officiate as Executive Engineer of the 1st Division, Sindia State Railway, during such time as Mr. H. D. LaTouche, Executive Engineer, 1st Grade, acts as Engineer-in-Chief of that line, or until further orders.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 21st May 1878.

No. 39.—With reference to Government of India, Public Works Department, Notification No. 71 of the 12th February last, Mr. J. W. A. McNair, Assistant Examiner of Accounts, 2nd Grade, was relieved, on the afternoon of the 6th March 1878, of his duties on the Northern Bengal State Railway, for transfer to the North-Western Provinces and Oudh.

F. S. STANTON, *Lieut.-Col., R.E.,
Offg. Director.*

Western System.

Murree, the 18th May 1878.

No. 39.—Mr. E. F. Jacob, Assistant Engineer, 2nd Grade, Indus Valley State Railway, is granted subsidiary leave from the 11th to the 17th March 1878, both days inclusive, preparatory to the furlough granted in Public Works Department Notification No. 159 of the 11th ultimo.

F. W. PEILE, *Col., R.E.,
Director of State Railways,
Western System.*

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Mhow, the 17th May 1878.

No. 8.—Mr. C. H. G. Smith, appointed a temporary Pay Master, 3rd Grade, and posted to the Holkar and Neemuch State Railways, as per Government of India, Public Works Department, Notification No. 190, dated 30th April 1878, reported his arrival at Mhow on the forenoon of the 17th May 1878.

W. S. S. BISSET,
Manager, Holkar and Neemuch State Railways.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 13th May 1878.

No. 85.—With reference to Director of State Railways Western System's Notification No. 28, dated 26th April 1878, Mr. J. W. Corfield, Storekeeper, 2nd Grade, was relieved of his duties on this line on the forenoon of 9th May 1878.

No. 86.—Mr. J. H. Corbett, Assistant Engineer, 1st Grade, Larkana Division, is granted three months' privilege leave from this or such subsequent date as he may avail himself of it.

No. 87.—Lalla Kirpa Ram, Overseer, 2nd Grade, Kotri Division, is granted one month and thirteen days' privilege leave from 20th May 1878, or such subsequent date as he may be permitted to avail himself of it.

No. 88.—Mr. J. Tait, Assistant Engineer, 1st Grade (temporary rank), Sutlej Bridge Division, is granted three months' leave to study the native languages from 1st June 1878, or such subsequent date as he may avail himself of it.

The 17th May 1878.

No. 90.—The following posting made by the Superintending Engineer, Southern District, is confirmed:—

Mr. L. H. C. Armstrong, Executive Engineer, 4th Grade, to the Kotri Division.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 18th May 1878.

No. 27.—Privilege leave for fifty-one days, from the 20th December 1877, to the 9th February

Madras Circle.

Register No.		No. of Notes.		NOTES WHOLLY LOST OR DESTROYED.	
		Value.		Name of Claimant.	
		Rs.			
18	...	B 42—76190	20	...	T. M. Seturama Row, Madras.
20	...	B 54—69104	20	...	Ramasawmy Iyer, of Aleegarai, Museri Taluq, Trichinopoly District.
21	...	B 55—63536	50	...	C. Briant, Esq., District Engineer, H. H. Nizam's. D. P. W. Beder District.

NOTES PARTIALLY LOST OR DESTROYED.

		Value.		Name of Claimant.	
		Rs.			
283	...	B 28—79202	500	...	Sheikh Abdoolah of Lucknow, now at Jubbulpore.
43	...	B 46—18291	5	...	C. Stanilaus Pillay, Acting Nazir, Judicial Commissioner's Court, Ootacamund.
44	...	B 39—07947	5	...	V. Yellappa Moodliar, Clerk, Examiner's Office, P. W. D. Accounts, Madras.
45	...	B 39—21811	5	...	Abdool Rahemon, Chickledar, Madras Arsenal, Madras.
46	...	B 40—75887	5	...	Durgam Rama Row, Vaniembady.
47	...	B 55—45297	50	...	Gurunatham Chetty, Cowl Bazar, Bellary.
48	...	B 55—12640	50	...	V. Lutchmanarao Naidu, Merchant, residing in Ramasawmy Street, Door No. 69.
49	...	B 54—52498	20	...	C. Abdool Careem Saib, No. 26, Sydenham's Road, Paracemootoo.
50	...	B 40—59383	5	...	Soobramanyappan, Clerk, Salt Division, Arasanagary. Mimissal.
51	...	B 42—98165	20	...	Royapen Nanaveeran, Telegraph Master, in charge Government Telegraph Office, Cuddapah.
52	...	B 14—07423	10	...	M. A. Sreenavasa Chetty, care of M. N. Teroomal Achary, Dead Letter Office, Madras.
53	...	B 36—78010	5	...	V. Veerasawmy Moodliar, Agent, Ulsoor Hindoo Draviah Pashany Sungangum Limited, Bangalore.
6	...	I 6—12041	10	...	P. Narrainsawmy Pillay, Station Master, Tripatore.
7	...	B 49—44352	50	...	N. Sooboo Pillay, No. 33, Coral Merchant Street, Madras.
8	...	B 55—33258	50	...	Mr. W. P. Rigo, Calicut.
	...	B 58—42244	100	...	
	...	B 58—49562	100	...	

Fort St. George, —Paper Currency Office; }
The 13th May 1878.

G. W. CLINE, LL.D.,
Asst. to the Asst. Genl., in charge of Paper Currency Office.

Calicut Circle.

No. of Notes.		NOTES WHOLLY LOST OR DESTROYED.	
		Value.	
		Rs.	
J 5—83436	20	...	Commr. for T. C. Strinivasa Iyengar, Deputy Surveyor, No. 1, Coimbatore.
J 5—81482	20	...	V. Socha Iyer, Sub-Registrar, Ambasamudrum.

NOTES PARTIALLY LOST OR DESTROYED.

		Value.		Name of Claimant.	
		Rs.			
J 2—05699	500	...	...	Major F. Maynard, on famine duty, French Rocks.	
J 9—12968	10	...	...	C. Mahomed Hussain Saib, Black Town, Madras.	
J 5—82435	20	...	...	T. S. S. Jacob Pillay, Asst. Master, Mission School, Coimbatore.	
J 9—06486	10	...	...	Vencatachellum Moodliar, No. 33, Puroowalkum, Madras.	
J 7—80227	5	...	...	N. Sundera Row of Chendraghery.	
J 7—07302	5	...	...	Cheyyoor T. Shunmooga Moodliar of Mercanum.	
J 9—06297	10	...	...		
J 9—06298	10	...	...		
J 6—96114	10	...	...		

Calicut, —Paper Currency Office; }
The 15th May 1878.

J. C. WINSOM,
Depy. Collr., in charge of Paper Currency.

Bombay Circle.

Register No.		No. of Notes.		NOTES PARTIALLY LOST OR DESTROYED.	
		Value.		Name of Claimant.	
		Rs.			
1878.	...	M 28—10498	10	...	Geo. Phillips, Commissariat Agent, Belgaum.
H67	...	M 23—41896	20	...	Raja Hurbans Singh, Bahadur, Jagirdar and Honorary Magistrate, Sheknapura.
H69	...	C 84—23498	20	...	Nanohand Moolchand, Aditwar Peit, Poona.
H69	...	C 99—99205	20	...	Timmappa Soobappa, Inspector, Executive Commissariat Office Bombay.
H70	...	C 73—14231	10	...	Peer Mahomed, Butler, Deesa.
H71	...	M 22—43823	20	...	Messrs. Jeejeebhoy Jehangeer and Co., 33 Medow Street, Bombay.
M48	...	C 98—38539	10	...	
	...	M 21—38374	10	...	

BOMBAY, —Paper Currency Dept.; }
The 21st May 1878.

W. WELLS,
Assistant Commissioner.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
May 13	...	...	2,040	1,73,888	88,06,791	40,74,142
" 14	...	1,86,302	...	24,886	80,30,300	40,74,142
" 15	...	...	...	23,886	88,53,004	38,88,081
" 16	...	...	...	...	90,30,500	38,88,081
" 17	...	...	...	...	90,15,001	38,88,081
" 18	...	...	...	...	88,94,800	38,88,081

CALCUTTA MINT, } J. F. TENNANT,
The 20th May 1878. } Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 22nd May 1878 ... Rs. 1,27,51,291-8-0

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA, }
23rd May 1878. }

POST OFFICE.

NOTIFICATIONS.

Simla, the 9th May 1878.

No. 1072.—The Postal Administration of France desires the publication of the following Notice respecting the establishment of a Post and Telegraph Office in the grounds of the Paris Exhibition (1st May to 30th October 1878) for the convenience of exhibitors and visitors.

E. R. DOUGLAS,
Depy. Dir. Genl. of the Post Office of India.

AVIS AU PUBLIC.

Établissement d'un bureau temporaire de poste et télégraphe de plein exercice pour le service intérieur de l'Exposition universelle internationale de 1878, à Paris.

Un bureau temporaire de poste et télégraphe sera établi pendant la durée de l'Exposition universelle internationale qui doit avoir lieu à Paris, du 1^{er} mai au 31 octobre 1878, pour le service intérieur de cette Exposition.

Il sera installé, dans l'enceinte fermée du Champ-de-Mars, dans le bâtiment affecté aux services administratifs, avenue de La Bourdonnaye, au débouché de l'avenue Rapp.

Le public ne pourra y accéder que par une des portes payantes de l'enceinte.

Ce bureau sera désigné sous le nom de Bureau de poste et télégraphe du palais de l'Exposition universelle internationale de 1878, à Paris.

Il effectuera toutes les opérations des bureaux de poste et des bureaux télégraphiques de plein exercice. Il débitera des timbres-poste de toutes les catégories, recevra des valeurs déclarées et des objets recommandés, délivrera et payera les mandats d'articles d'argent à

destination ou provenant tant des bureaux français que des bureaux étrangers avec lesquelles conventions internationales autorisent l'échange de ces mandats. Il y sera mis en vente des tickets d'entrée à l'Exposition.

Les exposants installés dans le palais et les parcs du Champ-de-Mars, du Trocadéro et du quai d'Orsay pourront se faire adresser des lettres et des télégrammes au bureau de l'Exposition, soit poste restante, soit à la place de leur installation. Les correspondances portant cette dernière indication leur seront remises par l'intermédiaire des facteurs attachés au bureau de l'Exposition; les autres devront être retirées au guichet de ce bureau.

Les correspondances et les télégrammes adressés aux exposants installés à l'Exposition spéciale des animaux, sur l'esplanade des Invalides, seront compris dans le service ordinaire de la distribution à Paris.

Il sera établi dans l'enceinte de l'Exposition et ses annexes 14 boîtes aux lettres supplémentaires pour le dépôt de la correspondance des exposants.

Le bureau de l'Exposition sera ouvert de 8 heures du matin à 8 heures du soir les jours ouvrables, et de 8 heures du matin à 5 heures du soir les dimanches et les jours fériés.

Il sera fait, dans l'enceinte de l'Exposition, 7 distributions et 7 levées des boîtes supplémentaires par jour.

Les distributions auront lieu :

La 1^{re} à 8 du matin, La 5^e à 4^h du soir,
La 2^e à 10 idem, La 6^e à 6 idem,
La 3^e à midi, La 7^e à 8 idem,
La 4^e à 2^h du soir,

Les levées des boîtes supplémentaires seront effectuées :

La 1^{re} à 7^h 00 du matin, La 5^e à 3^h 30 du soir
La 2^e à 9 30 idem, La 6^e à 5 00 idem,
La 3^e à 11 30 idem, La 7^e à 9 00 idem,
La 4^e à 1 30 du soir.

Les dimanches et les jours fériés, les deux dernières distributions et les deux dernières levées des boîtes supplémentaires seront supprimées.

La dernière levée générale de la boîte aux lettres du bureau de l'Exposition sera opérée à 5 h. 45 du soir pour les départements et les pays étrangers.

Les lettres déposées dans ladite boîte et tous autres objets de correspondance remis au guichet du bureau après ce délai pourront profiter, quel que soit leur poids, des départs du jour moyennant les taxes supplémentaires fixes d'affranchissement ci-après indiquées :

20 centimes pour les dépôts effectués de 5 h. 45 à 6 heures du soir;

40 centimes pour les dépôts effectués de 6 heures à 6 h. 15 du soir.

Ces taxes seront acquittées en timbres-poste apposés par les expéditeurs sur les lettres ou autres objets.

Les exposants sont priés de s'adresser, pour tous renseignements ou réclamations concernant le service, au chef du bureau de poste et télégraphe de l'Exposition.

Calcutta, the 22nd May 1878.

No. 15E.—Appointments in the Post Office Department made by the Director General:—

POSTAL CIRCLE, PUNJAB.

Mr. S. Sullen, Post Master, Lahore, has been appointed to officiate as Inspecting Post Master and Superintendent, Punjab Military Horse Van and Bullock Train, Rawalpindia Division, vice Mr. A. G. Faichnie, on furlough.

Mr. J. Considine, Post Master, Delhi, has been appointed to officiate for Mr. Sullen, and Mr. R. E. Pendergast has been appointed to officiate for Mr. Considine.

Mr. W. S. Hawthorne has been appointed Superintendent, Ludhiana Division.

Mr. E. Hodgkinson, Post Master, Delhi, has been appointed Officiating Inspector, Delhi Division.

Mr. C. H. Wood has been appointed Inspector of Post Offices, Hissar Division.

Mr. H. Mehta has been appointed Post Master of Amritsar.

Mr. W. T. Vansomeran has been appointed Inspector of Post Offices, Derajat Division.

POSTAL CIRCLE OF SIND AND PERSIAN GULF.

Mr. J. W. Pilkington has been appointed as Chief Inspector of Post Offices, Sind and Persian Gulf.

POSTAL CIRCLE OF MADRAS.

Mr. G. E. Walker, Post Master, Hyderabad, has been appointed to officiate as Inspector of Post Offices, Deccan (Hyderabad) Division.

POSTAL CIRCLE OF OUDH.

Mr. C. H. Antram has been appointed Post Master, Lucknow.

POSTAL CIRCLE OF BOMBAY.

Mr. A. Row has been appointed Assistant Post Master, Bombay.

Mr. L. G. Wait has been appointed Post Master of Aden.

Mr. Krishnajeel Bullal has been appointed to officiate as Inspector of Post Offices, Konkan Division, vice Mr. Babajee Suddoba, on privilege leave.

Mr. C. L. Hanson has been appointed Inspector of Post Offices, Poona Division.

Mr. H. J. Hewett has been appointed Marine Officer.

POSTAL CIRCLE, BEHAR.

Mr. E. deC. Williams has been appointed Deputy Post Master General, Behar.

POSTAL CIRCLE, N.-W. PROVINCES.

Mr. J. B. Short has been appointed Inspector of Post Offices, Benares Division.

Mr. A. H. Sparling has been appointed to officiate as Inspector of Post Offices, Fatehgarh Division.

Mr. R. G. Haygarth has been appointed Superintendent, Dead Letter Office, Allahabad.

Mr. W. C. Hurst has been appointed Post Master, Gwalior.

JOHN DILLON,
for Dir. Genl. of the Post Office of India.

The 24th May 1878.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Sunday, the 26th May 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Deccan*, will be closed at the General Post Office on Monday, the 27th May 1878, at 6 p. m.

The next Overland Mail via Bombay will close at the General Post Office on Tuesday, the 28th May 1878, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 27th May 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 p. m.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Mahratta*, will be closed at the General Post Office on Wednesday, the 29th May 1878, at 6 p. m.

Mails for Rangoon and Moulmein, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Friday, the 31st May 1878, at 6 p. m.

Mails for Akyah and Kyauk-Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Friday, the 31st May 1878, at 6 p. m.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Saturday, the 1st June 1878, at 6 p. m.

List of Unclaimed Letters lying in the Calcutta Post Office on the 24th May 1878.

Abrew, Mrs. W.	Hoggan, U. D.
Allen, Miss.	Hunter, W.
Ame, Miss Phillimena.	Johnston, W.
Anthony, Miss Joanna E.	Lucy, J.
Barklimore, James.	Lemason, H. S.
Benson & Co., Messrs.	Lay, Tudor, Lieut.
Braday, J.	Macdonald, J.
Brookes, Mrs. E. M.	McWilliams, J.
Burns, J.	Moppitt, Mrs.
Calvert, J.	Miller, A.
Campbell, Selbey, Messrs.	Muthilall, Baboo.
& Co.	Newing, G.
Cathcart, John.	Micolson, C. A.
Cave, Miss T. H.	Nicholas, Joseph.
Churcher, Mrs. E.	Nundy, Mrs. P. R.
Coates, Lieut. G. H.	Nuthall, C. J.
Cole, George.	Porteous, G. H.
Corbyn, Mrs.	Paul, G. W.
Duncan, Coll., C.S.I.	Periera, H.
Davis, A. H.	Percy, W. G.
Dewasgaim, P. D.	Porter, Lieut. G. M.
Elliott, Henry.	Prestens, Alfred H.
English, R. A.	Raven, Chas.
Erskine, Edmund.	Ringwood, Esq.
Fernandez, Mrs. L.	Rasso, Paulina, Signr.
Fairplace, Mr.	Sansman, A. E.
Fox, Mrs.	Shea, W. J.
Fergusson, Esq., C. B.	Smith, T., C.S.
Fitzgerald, G.	Snell, Esq.
Gardiner, Miss W. M.	Spalding, J.
Goldamid, Captain L. C.	Steelell, G. C.
Gomes, Mrs. Jno.	Trache, Miss Fanny.
Graham, J.	Ward, W. W.
Green, Mrs. Grace.	Willis, A. R.
Grimley, Myra.	Winton, J. J.

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Liberman, S.
Allen, D. B.	Macmullen, Miss A.
Beck, Robt. A.	Marett, Chas.
Bell, Mrs.	Miller, W. A.
Biden, C. S.	Montague, E.
Black, Alex.	Morton, Mrs.
Bomford, Rbt.	Morrison, G.
Brownlow, Arthur.	Norman, Horace.
Bruff, Charles.	O'Sullivan, J.
Bull, Alex.	Oxley, E. H.
Campbell, Allen.	Parkinson, W.
Carew, Mrs.	Perrier, Anthony.
Chetty, Ajalla.	Perroux, F. A.
Chucklum Lall Roy.	Pillot, M.
Clerk, L. S.	Pompeo Lebanti, Sgr.
Cooper, Thomas.	Priestman, Arnold.
Crouch, Thomas.	Powell, W. T.
Cumberland, G. L.	Reay, Ch. T.
C. S. I.	Reid, Mrs. A. M.
Dino Nath Ganguli.	Ruchwaldy, L.
Dixon, John Wm.	Rustomjee Merwanjee.
D'Sulin, Madame.	Rowcliffe, R. H.
E. M.	Ross, C. Henry.
Elliott, H. R.	Sachs, E. T.
Fazulbhoy, Visram.	Scrudy, C.
Fellowes, Mrs.	Sheriff, Mrs.
Ferrel, J. B.	Steward, William.
Fraser, Thos.	Stewart, Frank.
Frazier, E. R.	Stone, A.
G, care of Post Office.	Sunders, Mrs. S.
Gobind Ram Reckseedass.	Simpson, R. H.
Grigg, Mrs.	Tackoorah.
Hackett, Mr.	Tarnowski, L.
Hall, J. R. C.	Towell, A.
Hamilton, Mrs. M.	Tremlet, H. S.
Hamilton, William.	Valentine, C.
Hillier, R.	Webster, David.
Hogg, J. W.	Williams, Fred.
Jones, H. R.	Williams, T. C.
Jones, Miss.	Wile, W. M.
Kashi Ch. Chuckerbutty.	Wilson, H. C.
Kelley, H. E.	X X X, care of Post Office.
Kennedy, O.	Young, S. D.
Laukan, S.	

Newspapers.

Adie, E. A.	Macmullen, Miss H. A.
Arthur, Chas.	Martin, W. R.
Corbett, C. J. H.	Morrison, Geo.
Fraser, Thos.	Roberts, T. R.
Hacket, J.	Simpson, E. H.
Macdonald, J.	Tinsby, John.
Macdonald, M. J.	

Registered Letters.

Corbett, C. H.	R. Unedale Isarah & Co.
Macdonald, R.	Todd, W. B.
Hamilton, Mrs. M.	Tarnowski, LoComte, D.
Registrar, Limited Liability Companies.	

Parcel.

Samuel, J. E. B.

E. C. GEORGE,
Presidency Post Master.

NOTICE.

LOUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—	
21 feet length @	Rs. 2 10 0 per cubic foot.
22 " @	" 2 12 0 "
23 " @	" 14 0 "
24 " @	" 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @	" 2 4 0 "
under 7 " @	" 2 0 0 "

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

WANTED

By the Road Cess Committee, Rungpore, a District Engineer, at a salary of Rs. 850 per mensem rising by annual increments to Rs. 800 per mensem, exclusive of travelling allowance which will be paid at the rate prescribed by the Public Works Code. In case of a Public Works Officer, his contribution besides for pension and furlough allowances will be paid by the Committee. Qualifications required up to the standard of Public Works Department Executive Engineer. Applications with statement of qualifications to be made to the undersigned to reach not later than 10th June 1878; the appointment will take effect from 30th September 1878, and will be on probation for a year.

J. J. LIVESAY,
Chairman.

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INDIAN OCEAN.

Indian Ocean, Curves of equal magnetic variation for 1877. By R. C. Carrington. Price, Annas 8.

INDIA, WEST COAST.

Kurrachee to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Vingorla to Cape Comorin. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Bombay Harbour, showing the outer fishing-stakes, by Commander A. D. Taylor, May 1877. Price, Annas 8.

Sketch of the Entrance to Rajpuri River. By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

Goa and Marmagao Roadsteads. By Commander A. D. Taylor, 1877. Price, Annas 12.

Quilon Roads. Lieutenant Taylor, I.N., 1858. Price, Annas 8.

Lakadivh Group—Cherbaniani Reef, Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 12.

Byramgore Reef or Chereapani, and Angria Bank. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 8.

TRAVANCORE.

Kolachel Roadstead, with plan of Enciam Rocks. Surveyed by M. Chapman, I.N., 1875. Price, Re. 1-8.

INDIA, EAST COAST, BAY OF BENGAL, &c.

Cape Comorin to Coconada, including the Island of Ceylon. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynam and Commander A. D. Taylor, 1877. Price, Re. 1.

Coromandel Coast. Sheet No. 2, from Latitude 15° to 16° 30' N. Price, Re. 1.

Sheet No. 3, from Latitude 13° to 15° N. Price, Re. 1.

Sheet No. 4. Lieutenant M. A. Sweny, I.N., 1859-60. Price, Re. 1.

Orissa Coast, Narsapoor Point to Palmyras Point, adapted to the latest determinations of the G. T. S., and observations by Commander A. D. Taylor, 1877. Price, Re. 1.

Coconada to Bassein River. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. Price, Re. 1.

Coringa or Coconada Bay, showing the Northern Godavery Mouths. By Navigating Lieutenant Hammond, R.N., 1875. Price, Re. 1-8.

False Point Anchorage. By Navigating Lieutenant Hammond, R.N., 1876. Price, Re. 1.

Hooghly River.—Luff Point to Anchoring Creek, showing the James and Mary Shoals and entrance to the Ropnarain River. By Navigating Lieutenant Coghlan, R.N. Price, Re. 1-8.

False Point to Mutlah River, showing the approaches to Sandheads. From the latest Government Surveys. Compiled by R. C. Carrington, 1877. Price, Re. 1.

Bassein River to Pulo Penang, including the Andaman and Nicobar Islands. Compiled from the latest Government Surveys, by R. C. Carrington, 1876. (In course of publication.)

Chittagong or Kornafuli River. Entrance by Lieutenant G. C. Hammond, R.N., 1876. (In course of publication.)

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1-12.

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E. J. DEAN,
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COMPTROLLER GENERAL'S OFFICE, Treasury Account Branch.

NOTIFICATION.

Calcutta, the 28th May 1878.

Pundit Jya Lall has been appointed as Officiating Extra Assistant Commissioner and Treasury Officer of Ajmere, and is authorised to draw bills on other treasuries.

J. E. COOKE,
Asst. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 27th May 1878.

No. 15.—Mr. A. D. Hill, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 11th May 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 21st May 1878.

No. 29.—Mr. J. Boud, Assistant Surveyor, 1st Grade, is granted privilege leave for one month, from such date as he may be permitted to avail himself of the same.

No. 30.—Mr. J. C. Clancey, Assistant Surveyor, 3rd Grade, is granted privilege leave for one month from such date as he may be permitted to avail himself of the same.

J. T. WALKER, Colonel, R.E.,
Surveyor General of India.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
185	... D 11—75624	... 10	} Kanhya Lal, Cawnpore.
	... D 10—75442	... 5	

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
262	... D 11—79610	... 10	} Mirza Awaz Beg, Orai, Zillah Jaloun.
263	... D 18—21147	... 100	
264	... D 11—47497	... 10	} Dr. P. A. Weir, Nowgong.
	... D 4—85439	... 50	
	... D 18—19985	... 100	
	... —19986	... 100	} Mr. J. C. Leupolt, Etah.
265	... D 11—58265	... 10	
266	... D 10—92067	... 5	} Dr. F. J. Twohy, M.D., Jullundur.
			} Maharaj Kumar Arjun Singh, Indore.

ALLAHABAD.—Paper Currency Office; }
The 23rd May 1878. }

T. H. S. BIDDULPH,

Asstt. Acctt. Genl., in charge of Paper Currency Office.

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
22	... B 42—98165	... 20	} Royapen Njanaveeran, Telegraph Master, in charge Government
	... B 54—65019	... 20	
24	... B 54—38484	... 20	} Telegraph Office, Cuddapah.
			} Mrs. L. M. Dawes, Post Office, St. Thomas' Mount.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
54	... B 54—52121	... 20	} Sance Swamy Royacharl of Tirupaty, Chendragiri Taluq.
55	... B 55—17935	... 50	
	... —33889	... 50	} Sister Mary Elieis, Superioress of the Roman Catholic Female
	... —47754	... 50	
56	... B 40—66099	... 5	} Orphanage, Cannanore.
	... —81288	... 5	
	... B 52—95713	... 10	} S. B. Tirumalachariar, Police Head Quarters Inspector, Tum-
	... B 53—15434	... 10	
	... —15443	... 10	
	... B 54—40555	... 20	
57	... B 53—33914	... 10	} M. Varatharajulu, Gumasta, Sub-Magistrate's Office, Cuddapah.
58	... B 53—32568	... 10	} Venkatachellum, Havildar, No. 141, 27th Regiment, Madras
59	... B 42—23606	... 20	} N. L. Bellary.
	... —43206	... 20	
60	... B 53—22008	... 10	} Secretary and Treasurer, Bank of Madras, for Mr. James
	... B 42—94597	... 20	
	... B 54—37507	... 20	} Buchanan, District Engineer, Nacricul, Nulcondah District.
	... B 55—45289	... 50	
	... —48848	... 50	} V. Ragoopathy Row, Agent, residing at Wallajapett, in the Dis-
	... —51643	... 50	
	... B 50—63814	... 100	
	... B 58—27498	... 100	
	... —44994	... 100	} District of North Arcot, for Santhy Veerapah Chetty, Bellary.
	... —73881	... 100	
	... —73882	... 100	} M. Narasimulu Chetty, Narayana Moodelly Street, Door No.
	... B 28—93647	... 500	
61	... B 40—50642	... 5	} 16, Black Town.
62	... B 49—71185	... 10	
63	... B 53—79115	... 10	} 2nd Class Vaccinator, Kistnaghery.
64	... B 59—05732	... 100	
	... —05826	... 100	} J. Chandu, Railway Apothecary, Erode Station.
	... B 51—13033	... 500	
65	... B 25—33450	... 100	} Mr. A. R. Long, Manager, Boesinger & Co.'s Dispensary, Coonoor.
	... B 44—57843	... 100	
66	... B 55—69134	... 50	} V. Ramiah Chetty, Mundy Merchant, Vellore.
67	... B 53—43507	... 10	
	... —54281	... 10	} Arcot Nunjunda Chetty, Kavaripatam.
68	... B 55—52478	... 50	
69	... B 53—48228	... 10	} P. Adristanada Pillay, Mission Mettoo Street, Tanjore.
	... B 54—66317	... 20	
70	... B 40—44058	... 5	} Lutchmon Row, Railway Contractor, Raichoor.
71	... B 41—65293	... 10	
9	... B 40—01847 } wrongly		} Lazarus Fegradae, 8, Castle Street, Shoolay, Bangalore.
	... —39856 } joined	5	
			} Mr. Edward Green, Head Clerk, Collector's Office, Nellore.
			} T. S. Annasawmy Pillay, Conjeeviram.
			} Ramasawmy Chetty & Co., Madras.

PORT ST. GEORGE.—Paper Currency Office; }
The 25th May 1878. }

G. W. CLINE, LL.D.,

Asstt. to the Acctt. Genl., in charge of Paper Currency Office.

Bombay Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
1878.	... M 31—45312	... 10	} Rahim Baksh, Bookseller, Sialkot.
H74	... M 21—73419	... 10	
H75	... M 28—75977	... 10	} Shioram Moreshwar Gadgil, Panchwatee, Nasik.
H76	... M 33—07611	... 20	
H77	... M 32—37332	... 10	} Vishvanath Vaikuntwag, Pleader, District Court, Kanara.
	... —49483	... 10	
M49	... F 13—14 666	... 5	} Sadasive Sakham Arey, Nasik.
	... M 3—55298	... 5	

BOMBAY.—Paper Currency Dept.; }
The 28th May 1878. }

W. WELLS,
Assistant Commissioner.

Lahore Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
33	... E 13—30569	... 100	} S. G. Cook, Esq., Rawalpindi.
8	... E 6—29212 }	... 10	} Gunga Ram, Lahore.
	... —29214 }		
7	... E 12—52076 }	... 20	} Chet Singh, Gujranwalla.
	... —52077 }		

LAHORE.—Paper Currency Office; }
The 23rd May 1878. }

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office

Nagpur Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
H30	... F 7—78311	... 10	} Chunga Singh, Translator, Commissioner's Office, Delhi.
H8	... F 9—70270	... 50	
M1	... F 11—06534 }	... 500	} J. F. Beddy, Esq., Assistant Commissioner, Burhanpur.
	... —06535 }		

NAGPUR.—Paper Currency Office; }
The 23rd May 1878. }

C. G. VANSITTART,
Asstt. to Acctt. Genl., C. P., in charge of Paper Currency.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
72	... O 1—36983	... 10	} The District Superintendent of Police, Gya.
	... L 88—10150	... 10	
74	... O 22—40001	... 20	} Babu Debnarain Paul.
	... —40004	... 20	
	... —40010	... 20	} Messrs. Tara Chand Mukerjee and Co.
	... —40002	... 20	
	... —40007	... 20	} Mohanto Bamun Das.
	... —40009	... 20	
	... O 13—02235	... 10	} Babu Ambica Churn Mitter.
	... —28971	... 10	
	... —75472	... 10	} Messrs. J. Andrews and Co.
	... O 12—57795	... 10	
	... O 10—98467	... 10	} Modhe Narain Sing.
	... O 8—47962	... 10	
	... L 73—89536	... 10	} Umed Bahadoor.
	... L 57—00982	... 10	
	... O 11—17624	... 10	} The Post Master, Calcutta.
	... O 8—57309	... 10	
	... L 29—01878	... 5	} Mr. R. H. S. Isaac.
	... —01880	... 5	
	... —01879	... 5	} Messrs. Tara Chand Mukerjee and Co.
	... —01877	... 5	
	... —83606	... 5	} Mohanto Bamun Das.
	... —54791	... 5	
75	... O 33—10045	... 100	} Babu Ambica Churn Mitter.
	... —10879	... 100	
76	... L 84—63236	... 100	} Messrs. J. Andrews and Co.
77	... L 93—29038	... 50	
78	... L 42—18211	... 10	} Umed Bahadoor.
79	... L 85—94899	... 1,000	
80	... L 94—91132	... 100	} The Post Master, Calcutta.
	... —66024	... 100	
83	... O 6—93082	... 10	} Mr. R. H. S. Isaac.
	... O 14—30885	... 10	
84	... L 93—03362	... 50	

Calcutta Circle—continued.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
47	L 21—97216 }	5	Babu Deno Nath Das.
48	L 99—96143 }	10	Babu Hurro Kumar Ganguly.
49	L 58—75869 }	5	Babu Prasanna Kumar Datta.
50	L 26—19241 }	10	Babu Kaliprosanno Sen.
51	L 80—36146 }	20	Messrs. Begg Dunlop and Co.
52	L 47—62005 }	20	The Offg. Chief Pay Master, E. I. Railway, Calcutta.
53	L 3—69565 }	20	Babu Neebarun Chunder Ghose.
54	L 20—54965 }	5	Babu Mohendra Nath Mukerjee.
86	A 96—15329 }	10	Babu Kali Churn Mukerjee.
87	L 92—31490 }	50	Mr. J. A. Moreno.
88	—21061 }	50	Babu Hurri Chunder Acharjee.
89	O 20—01580 }	20	Messrs. Cadwallader and Co.
90	L 37—61416 }	20	Babu Ram Das Boyrager.
91	L 29—91943 }	5	Babu Tariny Churn Shaha.
	L 94—41050 }	100	
	O 33—68870 }	100	
	—55278 }	100	
	—69198 }	100	
92	O 33—31231 }	100	Lieutenant C. T. Reay.
93	—02761 }	100	The Post Master General, N.-W. Provinces.
94	—07514 }	100	Messrs. Octavius Steel and Co.
95	O 20—83501 }	20	
	—83502 }	20	
	—83503 }	20	
	—83514 }	20	
	—83515 }	20	
	—83516 }	20	
	—83517 }	20	
	—83518 }	20	Babu Shib Nath Ghosal.
	—83519 }	20	
	—83520 }	20	
	—83521 }	20	
	—83522 }	20	
	—83523 }	20	
	—83524 }	20	
	—83525 }	20	
96	L 20—32857 }	5	Oodey Bhan Persad.
97	L 92—68130 }	50	Mr. G. A. Patten.
	L 81—59235 }	50	
98	L 30—09519 }	5	Babu Kanti Chunder Chatterjee.
99	L 95—30414 }	10	Babu Nobin Chunder Roy.
100	O 33—50890 }	100	Comulsee Herjee.
101	L 48—23633 }	20	Royd. A. Horsburgh.
102	A 91—95001 }	100	Dayaram Das Sarawak Chowdhary.

CALCUTTA.—Paper Currency Dept.;
The 31st May 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

POST OFFICE.

NOTIFICATIONS.

Simla, the 9th May 1878.

No. 1072.—The Postal Administration of France desires the publication of the following Notice respecting the establishment of a Post and Telegraph Office in the grounds of the Paris Exhibition (1st May to 30th October 1878) for the convenience of exhibitors and visitors.

E. R. DOUGLAS,

Depy. Dir. Genl. of the Post Office of India.

AVIS AU PUBLIC.

Établissement d'un bureau temporaire de poste et télégraphe de plein exercice pour le service intérieur de l'Exposition universelle internationale de 1878, à Paris.

Un bureau temporaire de poste et télégraphe sera établi pendant la durée de l'Exposition

universelle internationale qui doit avoir lieu à Paris, du 1^{er} mai au 31 octobre 1878, pour le service intérieur de cette Exposition.

Il sera installé, dans l'enceinte fermée du Champ-de-Mars, dans le bâtiment affecté aux services administratifs, avenue de La Bourdonnaye, au débouché de l'avenue Rapp.

Le public ne pourra y accéder que par une des portes payantes de l'enceinte.

Ce bureau sera désigné sous le nom de Bureau de poste et télégraphe du palais de l'Exposition universelle internationale de 1878, à Paris.

Il effectuera toutes les opérations des bureaux de poste et des bureaux télégraphiques de plein exercice. Il débitera des timbres-poste de toutes les catégories, recevra des valeurs déclarées et des objets recommandés, délivrera et payera les mandats d'articles d'argent à destination ou provenant tant des bureaux français que des bureaux étrangers avec lesquels les conventions internationales autorisent l'échange de ces mandats. Il y sera mis en vente des tickets d'entrée à l'Exposition.

Les exposants installés dans le palais et les parcs du Champ-de-Mars, du Trocadéro et du quai d'Orsay pourront se faire adresser des lettres et des télégrammes au bureau de l'Exposition, soit poste restante, soit à la place de leur installation. Les correspondances portant cette dernière indication leur seront remises par l'intermédiaire des facteurs attachés au bureau de l'Exposition; les autres devront être retirées au guichet de ce bureau.

Les correspondances et les télégrammes adressés aux exposants installés à l'Exposition spéciale des animaux, sur l'esplanade des Invalides, seront compris dans le service ordinaire de la distribution à Paris.

Il sera établi dans l'enceinte de l'Exposition et ses annexes 14 boîtes aux lettres supplémentaires pour le dépôt de la correspondance des exposants.

Le bureau de l'Exposition sera ouvert de 8 heures du matin à 8 heures du soir les jours ouvrables, et de 8 heures du matin à 5 heures du soir les dimanches et les jours fériés.

Il sera fait, dans l'enceinte de l'Exposition, 7 distributions et 7 levées des boîtes supplémentaires par jour.

Les distributions auront lieu :

La 1^e à 8 du matin, La 5^e à 4^h du soir,
La 2^e à 10 idem, La 6^e à 6 idem,
La 3^e à midi, La 7^e à 8 idem,
La 4^e à 2^h du soir,

Les levées des boîtes supplémentaires seront effectuées :

La 1^e à 7^h 00 du matin, La 5^e à 3^h 30 du soir
La 2^e à 9 30 idem, La 6^e à 5 00 idem,
La 3^e à 11 30 idem, La 7^e à 9 00 idem,
La 4^e à 1 30 du soir.

Les dimanches et les jours fériés, les deux dernières distributions et les deux dernières levées des boîtes supplémentaires seront supprimées.

La dernière levée générale de la boîte aux lettres du bureau de l'Exposition sera opérée à 5 h. 45 du soir pour les départements et les pays étrangers.

Les lettres déposées dans ladite boîte et tous autres objets de correspondance remis au guichet du bureau après ce délai pourront profiter, quel que soit leur poids, des départs du jour moyennant les taxes supplémentaires fixes d'affranchissement ci-après indiquées :

20 centimes pour les dépôts effectués de 5 h. 45 à 6 heures du soir ;

40 centimes pour les dépôts effectués de 6 heures à 6 h. 15 du soir.

Ces taxes seront acquittées en timbres-poste apposés par les expéditeurs sur les lettres ou autres objets.

Les exposants sont priés de s'adresser, pour tous renseignements ou réclamations concernant le service, au chef du bureau de poste et télégraphe de l'Exposition.

Calcutta, the 11th May 1878.

Letters for the Expeditionary Force to Malta should be addressed Indian Expeditionary Force, care of Post Master, Bombay, who will make up a bag for the Force by every mail.

The 31st May 1878.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Saturday, the 1st June 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Sunday, the 2nd June 1878, at 6 p. m.

The next Overland Mail *via* Bombay will close at the General Post Office on Tuesday, the 4th June 1878. Mails for Mauritius, St. Denis and Réunion can be forwarded.

2. Book-post and pattern packets must be posted on the 3rd June 1878.

N. B.—The Letter Box will close at 6 p. m. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 p. m., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 p. m.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Africa*, will be closed at the General Post Office on Wednesday, the 5th June 1878, at 6 p. m.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Friday, the 7th June 1878, at 6 p. m.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales and Victoria, *via* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 7th June 1878, at 6 p. m.

Mails for Chittagong, Akyab and Kyauk Phoo, for transmission per Steamer *Medina*, will be closed at the General Post Office on Friday, the 7th June 1878, at 6 p. m.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Baghdad*, will be closed at the General Post Office on Friday, the 7th June 1878, at 6 p. m.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Mirzapore*, will be closed at the General Post Office on Monday, the 10th June 1878, at 6 p. m.

List of Unclaimed Letters lying in the Calcutta Post Office on the 31st May 1878.

Agacy, A. S.	Kellog, Mrs.
Allen, Miss.	Knight, George.
Anthony, Miss Joanna E.	Lawlor, Miss Mary.
Badham, Mrs.	Macfarlane, Mrs.
Bake, Mrs.	McJones, J. G.
Barrow, W.	McWilliams, J.
Beshop, Lieut. W. M.	Newing, G.
Brookes, Mrs. E. M.	Nicolson, C. A.
Bryce, J. A.	Nundy, G. C.
Campbell, Selbey, Messrs.	Nutall, C. J.
& Co.	Plaseco, Mrs. Joana.
Campbell, Dr. R.	Poltish, Mr.
Carrington and Whigley.	Raven, Chas.
Messrs.	Ringwood, Esq.
Cave, Miss T. H.	Rosso, Paulina, Signr.
Dexter, Mr.	Rowlands, William.
Die & Co.	Shen, W. J.
Dilla Monsieur Janvarid	Stevenson, E. C.
C. Gopaa.	Strut, Major C. H.
D'Santo, F.	Taylor, E.
Erskine, Edmond.	Thomson, S. J.
Ewart, Capt.	Trache, Miss Fanny.
Goldsmid, Captain L. C.	Verey, E. G.
Gomes, Mrs. Jno.	Ward, W. W.
Grady, Mrs. R.	Watson, E. A.
Harlow, Thomas.	Wechsler, S.
Holmes, Mrs. J. H.	Whyte, Mrs. M.
Hynes, Mr. and Mrs. M. A.	Wilson, A. J.
Jones, W.	Wilson, Mrs. A. J.

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Jones, Miss.
Allen, D. B.	Kelley, H. E.
Baildon, Samuel.	Kennedy, C.
Bell, Mrs.	Laukan, S.
Biden, C. S.	Liberian, S.
Black, Alex.	Macmullen, Miss A.
Bomford, Rbt.	Macphityre, A.
Bull, Alex.	Marett, Chas.
Buskin, E. G.	Marshall, Geo.
Caddy, Douglas.	Miller, W. A.
Campbell, Allen.	Montague, E.
Carew, Mrs.	Morton, Mrs.
Carew, Robt. G.	Morrison, G.
Chetty, Ajalla.	O'Sullivan, J.
Chucklum Lall Roy.	Oxley, F. H.
Clerk, L. S.	Parkinson, W.
Connally, P.	Perrier, Anthony.
Cooper, Thomas.	Pillot, M.
Crouch, Thomas.	Pompeo Lebanti, Sgr.
Cumberland, G. L.	Priestman, Arnold.
C. S. I.	Powell, W. T.
Davies, E. D.	Reay, Ch. T.
Davis, James.	Reed, T.
Dean, J. J.	Reid, Mrs. A. M.
Dino Nath Ganguli.	Robinson, Alfred E.
Dixon, John Wm.	Ruchwaldy, L.
Dwiding, F. T.	Rustomjee Merwanjee.
D'Sulin, Madame.	Rowcliffe, R. H.
Estern, Liele.	Ross, C. Henry.
E. M.	Sachs, E. T.
Elliot, H. R.	Scott, Mrs. E.
Fazulbhoj, Visram.	Scrudy, C.
Fellowes, Mrs.	Stewart, Frank.
Ferrel, J. B.	Stone, A.
Fraser, Thos.	Sunders, Mrs. S.
Frazier, E. R.	Tackoorah.
G, care of Post Office.	Tarnowski, L.
Gobind Ram Reckseedass.	Tremlet, H. S.
Greenstein, V.	Valentine, C.
Grigg, Mrs.	Webb, W. T.
Hall, J. R. C.	Webster, David.
Hamilton, William.	Williams, Fred.
Hem Lall Bose.	Williams, T. C.
Hillier, R.	Wile, W. M.
Howard, Chas. A. S.	Wilson, H. C.
Johnston, Mrs. Jno.	X X X, care of Post Office.
Jones, H. R.	Younge, S. D.

Newspapers.

Adie, E. A.	Macdonald, M. J.
Arthur, Chas.	Macmullen, Miss H. A.
Corbett, C. J. H.	Martin, W. R.
Fraser, Thos.	Morrison, Geo.
Hacket, J.	Roberts, T. K.
Macdonald, J.	Tinsby, John.

Registered Letters.

Corbett, C. H.	R. Unedale Isarah & Co.
Macdonald, R.	Tarnowski, LeComte, D.
Registrar, Limited Liability Companies.	

Parcel.

E. C. GEORGE,
Presidency Post Master.

NOTICE.

ODDH FOREST DEPARTMENT.
BYRAMGHAT DEPÔT.

On the Oudd and Rohilkhund Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—				
21 feet length @	Rs. 2 10 0	per cubic foot.		
22 " "	@ " 2 12 0	"		
23 " "	@ " 2 14 0	"		
24 " "	@ " 3 0 0	"		

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @	" 2 4 0	"
under 7 " @	" 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudd Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

SIMLA WATER SUPPLY WORKS.

NOTICE TO CONTRACTORS.

Tenders are hereby invited for the construction of the Simla Water Supply Works, including all materials necessary for the same.

The drawings, specifications and estimates of the works may be seen daily from 11 till 4 o'clock, Sundays and holidays excepted, at undersigned's office.

Forms of tender with schedules of quantities of works, and two specifications comprising the conditions under which the contract works are to be executed, can be obtained from undersigned on remitting Twenty rupees in advance payment thereof.

The contractor whose tender may be accepted will have to take over at a valuation any specified works which may be in progress by Government agency at date of his Tenders acceptance. The valuation will not exceed the cost of work executed at estimated rates.

The lowest or any tender will not necessarily be accepted.

No tender will be entertained, except it be on the approved Form.

Tenders are to be forwarded to undersigned in registered covers superscribed "Tender for Simla Water Supply Works" so as to reach him not later than 20th August 1878.

Wm. SMITH, C.E.,

Supdg. Engineer, Simla Imperial Circle.

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Finance and Revenue Accounts of the Government of India for the year 1867-68, and Estimates of Revenue, Expenditure, and Cash Balances, for 1868-69, with a comparison of the two years. For 1868-69, and Estimates of Revenue, Expenditure, and Cash Balances, for 1869-70, with a comparison of the two years. For 1869-70, and Estimate of Revenue, Expenditure, and Cash Balances, for 1870-71, with a comparison of the two years. For 1870-71, and Estimate of Revenue, Expenditure, and Cash Balances, for 1871-72, with a comparison of the two years.—Price, Rs. 2; packing and postage, 2 annas each volume.

Finance and Revenue Accounts and Miscellaneous Statistics relating to the Finances of British India, in three Parts. Price, Rs. 9-8; packing and postage, Rs. 1.

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No. 10, for 1875-76—

Vol. I ... Rs. 5, by post Rs. 6.

" II ... " 5, " " 6.

No. 11, for 1876-77—

Vol. I ... " 5.

Selections from the Records of the Government of Bombay.

No. LXXII.—Papers relative to the introduction of revised rates of assessment into the Dhoolia and Chalisgaum Talookas of the Khandeish Collectorate, 1863. Price, Rs. 2; packing and postage, 6 annas.

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No. VI.—Correspondence relative to Proposals for organising Permanent Corps of Coolies for employment on Road Works, 1855. Price, annas 8; packing and postage, 3 annas.

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No. VIII.—Report on District Roads (re-printed), 1855. Price, annas 12; packing and postage, 5 annas.

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No. XIII.—General Report of the Road Department for 1854-55. Price annas 8; packing and postage, 2 annas.

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Ditto ditto, for 1871-72. Price, Rs. 3-8; packing and postage, 12 annas.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta, where also a detailed priced Catalogue of Books and Military Forms can be had on application.

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Just Published.

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Rules for the Guidance of Officers engaged in the Administration of the Excise Department in the Lower Provinces of Bengal. Published by authority of the Board of Revenue, Lower Provinces. Interleaved. Price, Rs. 1-8; postage, 2 annas.

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Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price, Report with Map complete, Rs. 6; Report separately, Rs. 5; Map separately, Rs. 2. Colored Map, Rs. 2-8.

Moore's Manual of Family Medicine for India, Revised Edition. Price—

To Government officers (except those mentioned below) and to the public at large, Rs. 4.

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Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price, Rs. 3; postage, 4 annas.

Rules for the Superintendence and Management of Jails in the Lower Provinces of Bengal, prescribed by the Lieutenant-Governor of Bengal on the 20th day of June 1876. With a copious Index. Price, Rs. 7; by post, Rs. 7-5.

A Statistical Account of Bengal. By W. W. HUNTER, B.A., LL.D., Director-General of Statistics to the Government of India:

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The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., c.s., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 3-4.

The Bengal Administration Report for 1876-77. Price, Rs. 4-8; postage, 6 annas.

The Bengal Administration Report for 1875-76. Price, Rs. 4-8; postage, 7 annas.

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Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., c.s., Registrar-General of Bengal. Price, Rs. 10; postage, 9 annas.

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Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 6 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, c.s.i., Colonel, Bengal Staff Corps; Commissioner of Chutia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

Price—Bound copies ... Rs. 45 0 0

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Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 3 annas.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 8, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

HIGH COURT—Original Side.

NOTIFICATION.

Calcutta, the 29th May 1878.

The following Rule passed by the High Court of Judicature at Fort William in Bengal is published for general information.

By order,
R. BELCHAMBERS,
Registrar.

It is ordered that the following Rule be read and passed as a Rule of the High Court of Judicature at Fort William in Bengal, on its Original Side, to take effect from the 1st day of June 1878:—

It is ordered that the sixth of the Rules of the 15th of December 1875 be amended by inserting between the words "shall be" and the words "received by the Sheriff" the words "issued by the Registrar unless Court Fee Stamps denoting the amount of fees payable both for issuing and filing the same shall be provided or shall be."

(Sd.) RICHARD GARTH.
LOUIS S. JACKSON.
W. MARKBY.
CHARLES PONTIFEX.
W. AINSLIE.
G. G. MORRIS.
J. SEWELL WHITE.
ROMESH CHUNDER MITTER.
H. S. CUNNINGHAM.
W. F. McDONELL.
H. T. PRINSEP.

COMPTROLLER GENERAL'S OFFICE, Treasury Account Branch.

NOTIFICATION.

Calcutta, the 28th May 1878.

Pundit Jya Lal has been appointed as Officiating Extra Assistant Commissioner and Treasury Officer of Ajmere, and is authorised to draw bills on other treasuries.

J. E. COOKE,
Asst. Comptroller General.

BANK OF BENGAL.

Calcutta, the 4th June 1878.

Notice is hereby given that the Bank of Bengal and Public Debt Office will be closed on Monday, the 10th instant, on account of the Hindu festival "Dushohurra."

By order of the Directors,
R. HARDIE,
Secretary & Treasurer.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 1st June 1878.

No. 16.—Mr. D. B. Cromartie, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 21st May 1878.

The 5th June 1878.

No. 17.—Mr. George Wheatley, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the afternoon of the 20th May 1878.

No. 18.—Mr. S. H. C. Hutchinson, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months, under Section 32 of the Civil Leave Code, with effect from the forenoon of the 24th May 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 3rd June 1878.

No. 31.—Mr. G. G. Vander Beek, Assistant Surveyor, 3rd Grade, is granted privilege leave for one month, from the forenoon of the 15th instant.

The 4th June 1878.

No. 32.—The following promotions are made, with effect from 1st May, vice Mr. J. A. Vander-

putt, Surveyor, 2nd Grade, reduced to 4th Grade :—

Mr. W. Sinclair, Surveyor of the 3rd Grade in the seconded list, to be Surveyor of the 2nd Grade in the same list.

Mr. C. Wood, Surveyor of the 3rd Grade, to be Surveyor of the 2nd Grade.

No. 33.—Mr. W. A. Wilson, Surveyor of the 4th Grade, to be Surveyor of the 3rd Grade, *vice* Mr. Wood, with effect from 1st May.

No. 34.—Mr. G. H. O'Donel, Assistant Surveyor, 4th Grade, is permitted to resign his appointment in this Department from the forenoon of the 5th instant.

J. T. WALKER, *Colonel, R.E.,*
Surveyor General of India.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Meerut Command.

Meerut, the 31st May 1878.

No. 42.—Assistant Commissary and Honorary Lieutenant J. Modget, Barrack Master, Bareilly Division, availed himself from the 20th instant of the two months' privilege leave sanctioned in this Office Notification No. 27, dated 18th April 1878.

A. PERKINS, *Lieut.-Col., R.E.,*
Supdg. Engr., Meerut Command,
Military Works.

Oudh Command.

Lucknow, the 30th May 1878.

No. 20.—With reference to this Office Notification No. 15, dated the 10th instant, Conductor J. Murray, Barrack Master, reported his arrival at Cawnpore on the 23rd idem.

The 1st June 1878.

No. 21.—Overseer Sergeant DeBurgh, who is transferred to Oudh Command by Inspector General Military Works' Notification No. 62, dated the 14th ultimo, reported his arrival on the forenoon of 1st instant, and is posted to the Lucknow Division.

Corporal Chambers, Overseer, attached to the Lucknow Division, Military Works, is transferred to the Allahabad Division, Military Works. This transfer is made for the good of the public service.

J. J. HUME, *Colonel,*
Supdg. Engr., Oudh Command,
Military Works.

Presidency Command.

Calcutta, the 5th June 1878.

No. 16.—With reference to Inspector General Military Works' Notification No. 65 of 24th ultimo, Lieutenant M. Martin, R.E., Assistant Engineer, is posted to the Fort William Division, which he joined on the forenoon of 4th instant.

J. H. CROWDY, *Major, R.E.,*
In charge, Supdg. Engr.'s Office,
Presidency Command,
Military Works.

Rawul Pindi Command.

Rawul Pindi, the 24th May 1878.

No. 1444.—Mr. J. H. Kenyon, Sub-Engineer, 2nd Grade, reported his arrival in the Rawul Pindi Command, Military Works, on the morning of the 7th instant, and was posted to the Peshawur Division, Military Works. Mr. Kenyon joined the above on the 11th idem.

The 26th May 1878.

No. 1461.—Leave of absence for three months is granted to Mr. A. P. Jones, Assistant Engineer, 1st Grade (temporary), to allow of his studying the native languages. To have effect from the 1st June.

D. LIMOND, *Lieut.-Col., R.E.,*
Supdg. Engr., Rawul Pindi Command,
Military Works.

Sirhind Command.

Umballa, the 30th May 1878.

No. 6.—Lieutenant A. C. Bruce, R.E., Assistant Engineer, 2nd Grade, attached to the Umballa Division, Military Works, is allowed 62 days' privilege leave from 1st July 1878.

L. RUSSELL, *Col., R.E.,*
Supdg. Engr., Sirhind Command,
Military Works.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 29th May 1878.

No. 38.—With reference to Director's Notification No. 35, dated 21st May 1878, and Public Works Department Notification No. 223, dated 16th idem, Mr. H. Bell, Superintending Engineer, 3rd Grade (temporary rank), and Mr. H. D. LaTouche, Executive Engineer, 1st Grade, respectively made over and received charge of the office and duties of Engineer-in-Chief, Sindia State Railway, on the 20th May 1878, forenoon.

The 1st June 1878.

No. 39.—With reference to Government of India, Public Works Department, Notification No. 231, dated 22nd May 1878, Sergeant H. Mathews, Supervisor, 1st Grade, is posted to the Western Rajputana Railway.

This cancels Director's Notification No. 14 of the 29th March 1878.

W. C. FURNIVALL,
Offg. Director.

Western System.

Murree, the 30th May 1878.

No. 40.—Mr. E. Hyde, Executive Engineer, 3rd Grade, Indus Valley State Railway, is granted 18 months' furlough, under Section 12, provisos 1 and 2, of the Civil Leave Code, and 15 days' subsidiary leave preparatory to the furlough, from 15th July 1878, or such date as may be availed of.

F. W. PEILE, *Col., R.E.,*
Director of State Railways,
Western System.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 27th May 1878.

No. 95.—Mr. T. Macpherson, Sub-Engineer, 3rd Grade, Sutlej Bridge Division, is granted three months' privilege leave from 26th May 1878, or such subsequent date as he may be permitted to avail himself of it.

No. 96.—Mr. J. R. Bell, Superintendent of Works, Sutlej Bridge Division, is granted three months' privilege leave from 26th May 1878, or such subsequent date as he may avail himself of it.

The 29th May 1878.

No. 97.—In this Office Notification No. 69 of 25th April 1878, for date on which Mr. J. Ramsay, Executive Engineer, availed himself of the subsidiary leave granted, read forenoon of 21st April 1878.

No. 98.—Mr. B. A. Maine, Sub-Engineer, 3rd Grade, Eastern Extension Survey, is granted three months' privilege leave from the date he may be permitted to avail himself of it.

No. 99.—The following posting has been made by the Superintending Engineer, Northern District :—

Mr. W. Monies, Assistant Engineer, 2nd Grade, to the Ghotki Division.

The 1st June 1878.

No. 100.—Mr. G. H. R. Deverell, Assistant Engineer, 2nd Grade, attached to the Office of Engineer-in-Chief, is granted three months' leave to study the native languages from the 22nd May 1878, or such subsequent date as he may avail himself of it.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 1st June 1878.

No. 30.—Mr. G. W. Rolfe, Supervisor, 1st Grade, Ravi Division, is allowed three months' privilege leave, with effect from 1st March 1878.

No. 31.—Mr. H. S. Harington, Assistant Engineer, 2nd Grade, is allowed three months' leave to study the native languages. Mr. Harington availed himself of the leave on the forenoon of the 17th May 1878.

No. 32.—Mr. M. C. Mackinnon, Executive Engineer, 4th Grade (temporary rank), is allowed three months' privilege leave, with effect from the afternoon of the 24th May 1878.

No. 33.—Mr. W. Becker, Supervisor, 1st Grade, is transferred from the Ravi to the Soan Division. He left the former on the afternoon of the 20th May 1878, and joined the latter division on the forenoon of the 21st idem.

J. BONUS, *Lieut.-Col., R.E.,*
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY, Open Line.

NOTIFICATION.

Lahore, the 29th May 1878.

No. 1.—Mr. C. J. Keene, Assistant Traffic Superintendent, Punjab Northern State Railway (Open Line), is granted privilege leave for three months, with effect from the 1st July 1878, or such subsequent date as he may be able to avail himself of the same.

T. B. B. SAVI, *Captain, R.E.,*
Manager.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 3rd June 1878.

No. 33.—With reference to Government of India, Public Works Department, Notification No. 214, dated 10th instant, Mr. S. K. L. Yeats, Temporary Assistant Examiner, 3rd Grade, joined the Office of the Examiner of Accounts of this Railway on the forenoon of the 28th idem.

No. 34.—Baboo Kullyansingh, Accountant, 4th Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, was recalled to duty on the forenoon of the 24th instant from the three months' privilege leave granted to him in Manager's Notification No. 15, dated 8th April last. The unexpired portion of his leave is hereby cancelled.

No. 35.—With reference to Government of India, Public Works Department, Notification No. 199, dated 6th instant, Baboo Suttia Charn Chatterjee, Probationary Accountant, 4th Grade, joined the Office of the Examiner of Accounts, Rajputana State Railway, on the forenoon of the 29th idem.

No. 36.—One month's leave of absence, with effect from the 26th May 1878, on medical certificate, is granted to Mr. J. B. Adam, Inspector of Maintenance attached to this Railway.

The 4th June 1878.

No. 37.—Babu Makhan Lal Bose, Accountant, 4th Grade, returned on the 25th May 1878 from the one month's privilege leave granted him in the Manager's Notification No. 20 of the 16th April 1878.

T. F. DOWDEN, *Major, R.E.,*
Offg. Manager.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 28th May 1878.

No. 7.—With reference to Government of India, Public Works Department, Notification No. 223, dated 16th instant, and Director of State Railways', Central System, Notification No. 36, dated 21st idem, Mr. H. D. LaTouche, Executive Engineer, 1st Grade, made over and Mr. D. A. Duns, Assistant Engineer, 1st Grade, received charge of the 1st Division of this Railway on the forenoon of the 17th idem.

H. D. LA TOUCHE,
Offg. Engineer-in-Chief.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 11th May 1878.

Nos. 1651-52.—Lieutenants W. V. Constable, and R. C. Maxwell, R.E., Assistant Engineers, 2nd Grade, availed themselves of the three months' leave to study the native languages granted them in this Office Notifications Nos. 1267-66, dated 10th April 1878, on the afternoon of the 8th May 1878.

MAPS OF THE SURVEY OF INDIA,

Published at the Offices of the Surveyor General of India, Calcutta and Dehra Dun, for the Quarter ending 31st March 1878.

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N. B.—Maps are sold at the Office of the Surveyor General of India, Calcutta, for cash pre-paid and issued free of charge only on the Public Service. It is particularly requested that the nearest local Agent, as above, be first applied to, for any map required on the Public Service before indenting on this Department. The cost of packing and postage of parcels must be borne by applicants themselves, as also such incidental charges as may be incurred at their request for mounting and binding maps. The best maps are invariably supplied in lieu of those asked for, which may not be available, and lists of all newly published maps are periodically notified in the Gazettes of India and of local Governments.

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R. V. RIDDELL, Capt., R.E.,
Assistant Surveyor General,
In charge, Surveyor General's Office.

SURVEYOR GENERAL'S OFFICE,
Calcutta, the 23rd April 1878.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Akola Circle.

NOTES (HALVES) LOST OR DESTROYED.		
No. of Notes.	Value.	Name of Claimant.
K 5—03432	Rs. 500	} Mr. Bomonjee Ookerjee & Co., Akola.
K 3—18554	50	

AKOLA,—Paper Currency Dept. ; }
The 29th May 1878.

C. W. A. DAVIES,
Assistant Commissioner.

Allahabad Circle.

NOTES WHOLLY LOST OR DESTROYED.		
Register No.	No. of Notes.	Name of Claimant.
188	D 4—82963	Mr. W. Bell, Calcutta.
189	D 11—50178	The Post Master General, N.-W. P., Allahabad.
NOTES PARTIALLY LOST OR DESTROYED.		
267	D 11—84115	Rev. S. W. O. Neil, Indore.
268	D 11—85991	Lalla Munnool Lall, Allahabad.
269	D 11—09571	Mohamdee Khan, Furruckabad.
	—51232	
	—72098	
	D 5—94603	

ALLAHABAD.—Paper Currency Office;
The 30th May 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Calicut Circle.

NOTES PARTIALLY LOST OR DESTROYED.		
No. of Notes.	Value.	Name of Claimant.
J 7—80224	Wrongly joined. } 5	J. Franck, Esq., Agent, Branch Bank of Madras, Ootacamund.
" —80624	joined. } 5	
" —80260	ditto ... 5	
" —0660	ditto ... 5	
" —80269	ditto ... 5	
" —80669	ditto ... 5	
" —80203	ditto ... 5	
" —80603	ditto ... 5	
" —80205	ditto ... 5	
" —80605	ditto ... 5	
" —80212	ditto ... 5	Staff Sergeant J. Hampson, Barrack Department, Secunderabad.
J 6—97189	10	
" —97324	10	
J 7—81928	5	Percy Batty, Esq., Teriot, Vythery.

CALICUT.—Paper Currency Office;
The 27th May 1878.

J. C. WINSOM,
Depy. Collr., in charge of Paper Currency.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
86	O 20-96697	20	The Deputy Collector, Busseerhaut.
	O 22-87703	20	
87	O 29-06251	1,000	
	O 33-73278	100	The Deputy Superintendent, Alipore Jail.
	O 15-05775	100	
	O 15-05776	10 each	
88	O 33-67352	100	Mohanto Bamon Das.
	O 33-67352	100	
	O 33-67352	100	
89	O 33-47008	100	The Magistrate, Cooch Behar.
	O 33-47008	100	
	O 33-47008	100	
90	L 84-07364	100	Babu Gurudas Nandy.
	L 84-07364	100	
	L 84-07364	100	
91	O 21-08247	20	Mr. J. C. Saysolh.
93	O 27-58428	500	
94	L 92-98744	50	
95	O 10-16843	10	Babu Kalipada Banerjee.
	O 10-16843	10	
	O 10-16843	10	
	O 10-16843	10	Mrs. A. Toone.
	O 10-16843	10	
	O 10-16843	10	
97	L 94-04380	100	The District Superintendent of Police, 24-Pergunnahs, Alipore.
98	O 33-53343	100	
	O 33-53343	100	
	O 33-53343	100	Mrs. A. Toone.
	O 33-53343	100	
	O 33-53343	100	
99	O 22-25569	20	Mr. D. Atkinson.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
103	O 3-73490	20	Mr. T. King.
	O 7-56279	10	
	O 7-56279	10	
104	L 23-11301	5	Babu Rajani Kanto Bhattacharjee.
105	L 91-45072	20	
	O 13-08405	10	
106	L 13-41814	20	Mrs. Hawkes.
107	L 11-02074	5	
108	O 6-11821	10	
109	O 10-41452	10	Babu Bireswar Das.
110	O 15-15028	10	
111	O 33-22944	100	
55	O 12-15606	10	Babu Bhola Nath Ganguly.
	O 12-15606	10	
	O 12-15606	10	
56	O 33-15611	100	Babu Chandi Charan Sen.
	O 33-15611	100	
	O 33-15611	100	
58	O 3-38677	20	Babu Chandra Mohan Das.
	L 64-05767	10	
59	O 9-89113	10	
60	L 86-84431	10	Babu Janokee Nath Banerjee.
	L 43-39935	10	
	L 43-39935	10	
268	L 79-84185	20	Rustom Sircar.
	L 79-84185	20	
	L 79-84185	20	
	L 79-92147	20	Ram Lal Budree Das.
	L 79-92147	20	
	L 79-92147	20	
208	A 57-31701	50	Babu Gopaul Chunder Mitter.
	A 57-31701	50	
	A 57-31701	50	

CALCUTTA.—Paper Currency Dept.;
The 7th June 1878.

Bombay Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.			
W32	M 21-29640	10	Ganesh Bajee Joshi, Sangli.
	M 32-81702	10	
	M 32-81702	10	
1878.			
H78	M 33-07396	20	Lakshman Yashwant Shirgaonker, Accountant, Public Works Department, Kanara.
H79	M 1-58868	5	
H80	M 35-29894	50	
			V. F. Baptista, H. S. Railway, Mhow.
			Shivjee Nensee, Khangaon.

BOMBAY.—Paper Currency Dept.;
The 4th June 1878.

Kurrachee Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
G 9-21419		50	Vulubdass Lahorimal Classer, Settlement Department, Hyderabad.

KURRACHEE.—Paper Currency Dept.;
The 31st May 1878.

Lahore Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
53	E 10-77982	10	Alla Bux, Rawalpindi.
9	L 99-99350	10	
	E 10-55693	10	

LAHORE.—Paper Currency Office;
The 1st June 1878.

W. T. PIERCY,
Asst. to Acct. Genl., in charge of Currency Office.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 7th June 1878.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 18th June 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Euphrates*, will be closed at the General Post Office on Friday, the 14th June 1878, at 6 P. M.

* Mails for Port Blair and Camorta can be sent by this opportunity.

Mails for Akyab and Kyauk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Friday, the 14th June 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Mirzapore*, will be closed at the General Post Office on Monday, the 10th June 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Sunday, the 9th June 1878, at 6 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Rajpootana*, will be closed at the General Post Office on Wednesday, the 12th June 1878, at 6 P. M.

The next Overland Mail via Bombay will close at the General Post Office on Tuesday, the 11th June 1878.

2. Book-post and pattern packets must be posted on the 10th June 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 7th June 1878.

Abraham, D.	Ferryar, W. B.
Agacy, A. S.	Findly, J. W.
Anderson, Jas.	Fitzgerald, Mrs. Anne.
Atkinson, S.	Fourdain, C.
Aubert, J.	Glentworth, Mary.
Barrow, W.	Goldsmid, Captain L. C.
Bowhay, C. E.	Gomes, Mrs. Jno.
Cawley, W. H.	Goode, H. F.
Channet, Monsieur Louis.	Grady, Mrs. R.
Clarke, Miss Annie.	Consalves, John.
Dexter, Mr.	Hardy, Mrs. L.
Dias, Francis.	Harlow, Thomas.
Dias, Mrs. Thereoll Antholy.	Hertz, W.
Die & Co.	Holmes, Mrs. J. H.
Duffen, Miss.	Hynes, Mr. and Mrs. M. A.
Elias, J.	Jones, W.
Elphinstone, Esq.	Jordon, J. P.
Ewart, Capt.	Kaloonus, J.
Fergusson, C. B.	Kellog, Mrs.
Fernando, Susay.	Knight, George.

Lahiry, Messrs. Peters.	Ringwood, Esq.
Lucas, Mrs. H. C.	Rosso, Paulina; Signr.
Lucy, W.	Rowlands, William.
Machado, Joachim.	Seal, R. K.
Mogal Jhan.	Sharpe, George.
Martin, E. C.	Simpson, H.
McJones, J. G.	Stell, Thomas.
Mukerjee, T.	Stevenson, E. C.
Neemazee, M. J. H.	Taylor, E.
Nicholson, R.	Thomson, S. J.
O'Sullivan, J. P.	Toale, Mrs. J.
Owens, Jno. (Jailor).	Todd, Miss.
Paul, Mullick.	Urquhart, William A.
Perry, C. H.	Watson, E. A.
Prengle, W.	Ward, W. W.
Poltish, Mr.	Wechsler, S.
Raitt, Mrs.	Wilson, Mrs. A. J.
Rees, W. C.	Wine, O. W.

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Kenao, T. C.
Allen, D. B.	Laukan, S.
Armstrong, Mrs. A. A.	Lieberman, S.
Baldon, Samuel.	Macmullen, Miss A.
Bell, C. H.	Macphityre, A.
Bell, Mrs.	Marett, Chas.
Biden, C. S.	Montague, E.
Black, Alex.	Morton, Mrs.
Bomford, Rbt.	Morrison, G.
Bull, Alex.	Muller, J.
Caddy, Douglas.	O'Sullivan, J.
Campbell, Allen.	Oxley, F. H.
Carew, Mrs.	Parkinson, W.
Carew, Robt. G.	Perrier, Anthony.
Chetty, Ajajalla.	Presswell, G. J.
Chucklum Lal Roy.	Pillot, M.
Clerk, L. B.	Pompeo Lebanti, Sgr.
Connally, P.	Priestman, Arnold.
Cooper, Thomas.	Powell, W. T.
Crouch, Thomas.	Rae, Lt. R. J., R. N. R.
Cumberland, G. L.	Reay, Ch. T.
Davis, James.	Reed, T.
Dean, J. J.	Reid, Mrs. A. M.
Dignam, O.	Robinson, Alfred E.
Dino Nath Ganguli.	Rustomjee Merwanjee.
Dixon, John Wm.	Ross, C. Henry.
Estern, Liele.	Sachs, E. T.
E. M.	Searle, W. H. W.
Elliott, H. R.	Sevensacks, C.
Fellowes, Mrs.	Scott, Mrs. E.
Ferrel, J. B.	Scrudy, C.
Fraser, Thos.	Stewart, Frank.
Frazier, E. R.	Stone, A.
G. care of Post Office.	Sunders, Mrs. S.
Gobind Ram Reckseedass.	Tackoorah.
Grigg, Mrs.	Tarnowski, L.
Hall, J. R. C.	Tremlet, H. S.
Hall, J. S.	Valentine, C.
Hamilton, William.	Webb, W. T.
Hem Lal Bose.	Webster, David.
Hanlon, James.	Williams, Fred.
Hart, H. H.	Williams, T. C.
Hillier, R.	Wile, W. M.
Jones, H. R.	Wilson, H. C.
Jones, Miss.	X X X, care of Post Office.
Kelley, H. E.	Younge, S. D.
Kennedy, C.	

Newspapers.

Arthur, Chas.	Macmullen, Miss H. A.
Corbett, C. J. H.	Martin, W. R.
Fraser, Thos.	Morrison, Geo.
Macdonald, J.	Roberts, T. R.
Macdonald, M. J.	Timby, John.

Registered Letters.

Campbell, A. M. R. Unedale Isarah & Co.
Clair, St. C. Tarnowski, LeComte, D.
Lincoln, J. H.

Parcel.

Samuel, J. E. B. E. C. GEORGE,
Presidency Post Master.

NOTICE.**ODUH FOREST DEPARTMENT.****BYRAMGHAT DEPÔT.***On the Oudh and Rohilkhand Railway.*

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—				
21 feet length @	Rs. 2 10 0	per cubic foot.		
22 " "	@ " 2 12 0	"		
23 " "	@ " 2 14 0	"		
24 " "	@ " 3 0 0	"		

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—

from 12 to 20 feet @	Rs. 2 8 0	per cubic foot.
under 12 & over 7 " "	@ " 2 4 0	"
under 7 " "	@ " 2 0 0	"

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

SIMLA WATER SUPPLY WORKS.**NOTICE TO CONTRACTORS.**

Tenders are hereby invited for the construction of the Simla Water Supply Works, including all materials necessary for the same.

The drawings, specifications and estimates of the works may be seen daily from 11 till 4 o'clock, Sundays and holidays excepted, at undersigned's office.

Forms of tender with schedules of quantities of works, and two specifications comprising the conditions under which the contract works are to be executed, can be obtained from undersigned on remitting Twenty rupees in advance payment thereof.

The contractor whose tender may be accepted will have to take over at a valuation any specified works which may be in progress by Government agency at date of his Tenders acceptance. The valuation will not exceed the cost of work executed at estimated rates.

The lowest or any tender will not necessarily be accepted.

No tender will be entertained, except it be on the approved Form.

Tenders are to be forwarded to undersigned in registered covers superscribed "Tender for Simla Water Supply Works" so as to reach him not later than 20th August 1878.

WM. SMITH, C.E.,
Supdg. Engineer, Simla Imperial Circle.
SIMLA,
The 20th May 1878. }

Central Provinces Gazetteer—Edition of 1870 in one Vol.

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Lakadivh Group—Cherbaniani Reef, Chitlac and Kiltan Islands. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 12.

Byramgore Reef or Chcreapani, and Angria Bank. Lieutenants Selby and Taylor, I.N., 1848. Price, Annas 8.

TRAVANCORE.

Kolachel Roadstead, with plan of Enciam Rocks. Surveyed by M. Chapman, I.N., 1875. Price, Re. 1-8.

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Madras Roadstead. Surveyed by Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1.

Approaches to Point de Galle Harbour, Ceylon. By T. H. Twynam and Commander A. D. Taylor, 1877. Price, Re. 1.

Coromandel Coast. Sheet No. 2, from Latitude 15° to 16° 30' N. Price, Re. 1.

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Chittagong or Kornafuli River. Entrance by Lieutenant G. C. Hammond, R.N., 1876. (In course of publication.)

Rangoon River Approaches. Surveyed by Lieutenant F. W. Jarrad, R.N., 1876. Price, Re. 1-12.

Entrance to Salween (Maulmain) River. Surveyed by Lieutenant F. W. Jarrad, R.N., 1877. Price, Re. 1.

Coast of Tenasserim—Tavoy River, from a Sketch by Lieutenant R. Moresby, with Corrections and Additions, by Commander A. D. Taylor, 1876. Price, Re. 1.

Kopah Inlet, from a Sketch by Commander A. D. Taylor, 1876. Price, Re. 1.

SIAM, MALAY PENINSULA, WEST COAST.

Salang Island (Junkseylon). Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

Junkseylon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, H. M. Siamese Navy, 1876. Price, Re. 1.

NOTE.—Hooghly River Charts are procurable only at the Port Office.

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, Africa, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth lettered. Price, Rs. 16; packing and postage, Re. 1.

List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from official information. By R. C. Carrington, F.R.A.S., 1878. Price, Re. 1.

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Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. Price, Annas 4.

Mergui Archipelago. By Commander A. D. Taylor, I.N., 1876. Price, Annas 4.

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- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal light-vessel and light at Pooree.
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- " 24. Night signals shown by British Pilot vessels in the English Channel.

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- " 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock light, Bombay.
- " 6. Alteration of Malwan Light.
- " 7. Situation of Kintoan Light-Vessel. China-Sea, Yang-Tse-Kiang.
- " 8. Further information regarding Burgess Rock off Hingie island. Bassein river.
- " 9. Alteration of position of Fairway Buoy at False Point.
- " 10. (1) Intended Light and Fog signal on Little Bassas Rocks.
(2) Intended alteration in Great Bassas Rocks Fog signal. Ceylon—South-East Coast.
- " 11. Amended positions of Zebayir islands, Jebel Zukur, and the Hamish islands. Red Sea; Central Channel.
- " 12. Fog signals at the entrance to River Hooghly.
- " 13. Exhibition of light on Little Bassas Rocks, Ceylon—South-East Coast.
- " 14. Beacon on Choul Kádu Rock, Bombay Harbour.
- " 15. Shoal near Tumb island (Jazirat Tanb), Persian Gulf.

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PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 15, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 22nd March 1878.

From the 20th April, till further notice, Parts I, IV, and V of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 13th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at that station.

Parts II and III and the Supplement will continue to be published in Calcutta.

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Publisher, *Gazette of India*.

COMPTROLLER GENERAL'S OFFICE, Treasury Account Branch.

NOTIFICATION.

Calcutta, the 28th May 1878.

Pundit Jya Lall has been appointed as Officiating Extra Assistant Commissioner and Treasury Officer of Ajmere, and is authorised to draw bills on other treasuries.

J. E. COOKE,
Asst. Comptroller General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Simla, the 5th June 1878.

Offices opened and closed during the month of May 1878:—

Name of Station.	Where situated.	Date.	Remarks.
Beawár	Rajputana	1st	Closed.
Bhawulpore	Sind	31st	Ditto.
*Cherat	Punjab	16th	Opened.
Coimbatore	Madras Presdy.	7th	Closed.
Hubli	Bombay Presdy.	31st	Ditto.
Khelat	Beluchistan	27th	Opened.
Landour	N. W. P.	9th	Ditto.
*Malabar Point	Bombay Presdy.	17th	Closed.

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R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 10th June 1878.

No. 35.—Mr. G. W. E. Atkinson, Surveyor, 3rd Grade, is granted privilege leave for nineteen days, from the forenoon of 1st July next.

The 11th June 1878.

No. 36.—Mr. C. H. McA'Fee, Surveyor, 4th Grade, is granted privilege leave for two months, from the forenoon of the 8th instant.

J. T. WALKER, Colonel, R.E.,
Surveyor General of India.

REVENUE BRANCH, SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th June 1878.

No. 23.—Mr. George Carleton Swiney, Assistant Surveyor, 2nd Grade, availed himself, on the forenoon of the 14th April 1878, of the privilege leave for two months granted in Notification No. 7, dated 30th idem, and resumed his duties on the forenoon of the 1st instant, from which date the unexpired portion is cancelled.

D. C. VANRENEN, Major-Genl., R.A.,
Supdt., Revenue Branch, Survey of India.

CHIEF COMMISSIONER OF AJMERE AND MHAIRWARRA.

NOTIFICATION.

Mount Abu, the 16th May 1878.

No. 302.—The following rules made by the Chief Commissioner of Ajmere-Mhairwarra, under, Section 39 of the Ajmere Laws Regulation-1877, and with the previous sanction of the Governor General in Council, for taxation in the Nusseerabad Cantonment, are published for general information:—

1. On and after the 1st day of January 1878, a tax at the rates specified in the Schedule hereto annexed shall be levied upon all articles named in the said Schedule, which are imported into and sold within the Cantonment of Nusseerabad.
2. A rawanah shall be given for each consignment of such articles imported, when passing an outpost, to the person in charge of such consignment by the Mohurrir at such outpost. In such rawanah, the description and amount of the articles imported shall be entered.
3. All such articles shall be taken direct from the outpost to the ganj, where the daroga shall check the rawanah.
4. The importer of any such articles shall be called upon at the time of their arrival at the ganj to declare whether such articles are for sale in the Cantonment or not.
5. If such articles be declared to be for sale, they shall remain in the Bonded Warehouse of the ganj until sale and payment of the tax leviable thereon under the said Schedule, provided that the importer of any such articles declared to be for sale as aforesaid, may at any time pay the said tax and remove the goods.
6. The daroga of the ganj shall grant a receipt for all payments made under these rules.
7. When any articles brought to the ganj are declared not to be for sale as aforesaid, the importer thereof may remove the same. Pro-

vided that if such articles are merely in transit, they shall be stored in the Bonded Warehouse and shall remain there till the importer finds it convenient to export them.

8. No person shall sell goods declared not to be for sale without the permission, in writing, of the daroga, and without having paid the tax leviable on the sale thereof.
9. The importer of any articles, who has paid duty thereon under these rules, shall, if he subsequently exports such articles, be entitled to a refund of such duty on application to the Cantonment Magistrate, and production of a receipt testifying to the amount paid, provided that the goods have not meanwhile changed owners.
10. Whoever infringes any of these rules, shall be liable, on conviction before a Magistrate, to the maximum penalties mentioned in Section 41, Ajmere Laws Regulation.

E. R. C. BRADFORD,
Offg. Chief Commr., Ajmere-Mhairwarra.

Schedule of duties to be levied in the Nusseerabad Cantonment.

Class.	Names of Articles.	Rate.	Per
		Rs. A. P.	
I.—Articles of food and drink for men and animals.	Country Tea ...	2 8 0	
	Betel leaves ...	1 8 0	
	Pistachio Nuts, Betel-nuts and Prunes.	1 0 0	
	Balsam, Almonds and Dried Apricots.	0 12 0	
	Ghi, Kaju, Kernels and Chironji.	0 8 0	
	Gur, Cotton seeds and Tamarind fruit.	0 1 0	
	Cocoanuts and Dry Dates.	0 6 0	
	Sugar, Mango chips, Singara, dry, Turmeric, Manwa berries, Mungphall, and Pind-Khajur (dates wet).	0 4 0	Maund.
	Cocoanuts with outer rind Wet, Singara, Mustard, Methi, Potatoes, Yams, Arvi, Salt, Sambhar and Kharri, and Rice.	0 3 0	
	Grains of every description.	0 0 0	
II.—Animals for slaughter.	Sheep and Goats ...	0 1 0	Each.
III.—Articles for fuel, lighting and washing and clothing.	Wax ...	1 8 0	Maund.
	Oil seeds and Sajji Khur ...	0 3 0	Do.
IV.—Articles used in the construction of buildings.	Cotton, raw, cleaned and uncleaned.	0 8 0	Ad valorem p. c.
	Lime for white-washing ...	2 8 0	100 maunds.
	Lime for building ...	1 0 0	100 do
	Khatu Stone and Wood for building purposes.	0 4 0	Cart load.
	Bam, Mituj, Bamboo, Marble Patli (Slabs, large)	0 2 0	Camel load.
	Do. and Katla (Slabs, large and small).	0 2 0	Maund.
	Katla (Slabs, small)	0 6 0	Do.
	Aira (reeds), and Bhongala Sal, Shisham and other kinds of equally valuable wood.	0 1 0	Do.
	Small Cardamoms ...	0 1 0	Maund.
	Saffron ...	2 0 0	Ad valorem p. c.
V.—Drugs, gums, spices, and perfumes.	Drugs and Gums of all sorts, Cloves, Asafetida, large Cardamoms, Ginger, Black Camin and Jujubes.	1 0 0	Maund.
	Pepper ...	0 12 0	
	All sorts of inferior Spices, purified, Sulphur and Baira.	0 4 0	
	Chillies, dry ...	0 4 0	Maund.
	Do., wet ...	0 2 0	
	Khue ...	0 2 0	
	1st sort ...	0 0 0	
	2nd do. ...	0 4 0	
	3rd do. ...	0 0 0	
	Indigo and Safflower	2 0 0	Ad valorem p. c.
VI.—Tobacco.	Shangra, Hastal and five colors, viz. red, yellow, black, green and blue.	2 0 0	Do.
	Chandras and Chapri (ac. refined).	0 8 0	
	Al-Manji ...	0 8 0	Maund.
	Sakur ...	0 8 0	
VII.—Dyeing and colouring materials.	Gulal Tawakbir ...	0 8 0	
		0 8 0	

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATIONS.—ESTABLISHMENT.

Indore, the 8th June 1878.

No. 89.—Baboo Umbica Churn Chowdry, Assistant Engineer, 1st Grade, returned on the forenoon of the 1st instant from three months' leave, on medical certificate, granted in Notification No. 80 of the 13th April 1878.

No. 90.—Mr. A. T. Goodfellow, Assistant Engineer, 2nd Grade, returned on the forenoon of the 1st instant, from two months' privilege leave granted in Notification No. 83 of the 13th April 1878. The unexpired portion of his leave, viz., twenty-one days, is cancelled.

By Order,

A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Genl.,
for Central India.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 6th June 1878.

No. 47.—Mr. A. T. Drysdale, Deputy Conservator of Forests, Hyderabad Assigned Districts, has been granted privilege leave for three months, with effect from the 10th July 1878, or from such date as he may avail himself of it.

Mr. J. Ballatyne, Assistant Conservator, is appointed to officiate as Deputy Conservator during Mr. Drysdale's absence, or until further orders.

By Order,

A. J. DUNLOP,
Offg. Secy. for Berar to the Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Oudh Command.

Lucknow, the 6th June 1878.

No. 22.—With reference to this Office Notification No. 21, dated the 1st instant, Sergeant DeBurgh, Overseer, joined the Lucknow Division, Military Works, on the forenoon of 3rd June 1878.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Military Works.

Rawalpindi Command.

Rawalpindi, the 30th May 1878.

No. 1541.—Honorary Lieutenant R. G. Davies, Barrack Master, reported his arrival in the Peshawar Division, Military Works, on the 19th instant, before noon.

The 4th June 1878.

No. 1568.—Lieutenant M. Martin, R.E., Assistant Engineer, 2nd Grade, reported his departure from the Peshawar Division, Military Works, to join the Presidency Command, on the afternoon of the 28th ultimo.

D. LIMOND, Lieut.-Col., R.E.,
Supdg. Engr., Rawalpindi Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Calcutta, the 7th June 1878.

With reference to the Notification of the Government of India, Public Works Department, No. 238, dated 28th May 1878, Mr. F. W. Eicke, Accountant, 3rd Grade, was relieved of his duties in the Office of the Examiner of Railway Accounts, Calcutta, on the forenoon of the 6th June 1878.

R. A. SARGEANT, Capt., R.E.,
Offg. Consulting Engr. to Govt. of India
for Guaranteed Railways.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 4th June 1878.

No. 40.—With reference to Public Works Department, Notification No. 241 of the 28th May 1878, Mr. P. Rainier, Assistant Traffic Superintendent, is posted to the Rajputana State Railway.

The 10th June 1878.

No. 41.—With reference to Public Works Department Notification No. 243 of the 30th ultimo, Mr. A. Morton, Assistant Engineer, 1st Grade, is posted to the (open line), Holkar and Neemuch State Railways.

W. C. FURNIVALL,
Offg. Director.

North-Eastern System.

Darjeeling, the 10th June 1878.

No. 40.—Six months' special leave of absence is granted under Chapter V of the Civil Leave Code, to Mr. W. deW. Peel, Assistant Engineer, 1st Grade (temporary rank), attached to the Northern Bengal State Railway, from such date as his services can be spared.

F. S. STANTON, Lieut.-Col., R.E.,
Offg. Director.

Western System.

Murree, the 6th June 1878.

No. 41.—Lieutenant C. R. Hoskyn, R.E., Assistant Engineer, 2nd Grade, under training, on the Punjab Northern State Railway, for the Revenue Establishment, is transferred, in the interest of the public service, to this Office, to assist in a temporary arrangement.

Mr. Hoskyn joined on the afternoon of the 29th ultimo. This transfer is subject to the approval of Government.

F. W. PEILE, Col., R.E.,
Director of State Railways,
Western System.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Neemuch, the 6th June 1878.

No. 25.—Pundit Gopal Chunder, Accountant, 4th Grade, Quarry Division, Neemuch State Railway, has been transferred to the Central Office of Accounts, Holkar and Neemuch State Railways, from 1st May 1878.

CHARLES CHEYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 8th June 1878.

No. 34.—With reference to Director of State Railways, Western System, Notification No. 32, dated 1st May 1878, Mr. J. Ellis, Assistant Engineer, 1st Grade, reported his arrival at Rawalpindi on the forenoon of the 30th April 1878. Mr. Ellis is posted to the Ravi Division, which division he joined on the 11th May 1878.

No. 35.—With reference to Government of India, Public Works Department, Notification No. 218, dated 14th May 1878, Pundit Soorjan Roy, Officiating Accountant, 3rd Grade, attached to the Office of Examiner of Accounts, Punjab Northern State Railway, was relieved of his duties on the forenoon of 28th May 1878.

No. 36.—Referring to Director of State Railways, Western System, Notification No. 29, dated 26th April 1878, Mr. F. Cunliffe, Storekeeper, 1st Grade, made over, and Mr. W. S. Vardon, Store-keeper, 2nd Grade, assumed charge of the Depot Stores, Jhelum Division, on the forenoon of 1st June 1878.

No. 37.—Mr. F. M. Avern, Executive Engineer, 2nd Grade, Jhelum Division, is allowed seventy-eight days' privilege leave, with effect from the afternoon of 23rd May 1878.

J. BONUS, Lieut.-Col., R.E.,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Ajmere, the 11th June 1878.

No. 38.—Privilege leave of absence for one month, with effect from the 3rd June 1878, or subsequent date, has been granted to Permanent Way Inspector Mr. LeFeuvre, attached to the Ajmere Division of this Railway.

No. 39.—With reference to Government of India, Public Works Department, Notification No. 236, dated 28th ultimo, Mr. N. M. Carnell, Probationary Accountant, 3rd Grade, was relieved of his duties in the Office of the Examiner of Accounts, Rajputana State Railway, on the afternoon of the 30th ultimo.

No. 40.—Mr. J. A. Kearney, Accountant, 4th Grade, attached to the Office of the Examiner of Accounts, Rajputana State Railway, reported his return to duty on the forenoon of the 5th instant, from the 3 months' sick leave granted to him in Manager's Notification No. 9, dated 11th March 1878.

No. 41.—With reference to the Director of State Railways, Central System, Notification No. 40, dated 4th June 1878, Mr. P. Rainier, Assistant Traffic Superintendent, reported his arrival on the forenoon of the 5th June 1878.

No. 42.—Three months' leave of absence to study native languages, with effect from the 27th May 1878, or from subsequent date, has been granted to Mr. H. J. Oddie, Assistant Engineer attached to the Agra Division, Rajputana State Railway.

No. 43.—Babu Peary Lall, Overseer, 1st Grade, attached to the Delhi Division of this Railway, availed himself, on the forenoon of the 3rd June 1878, of the 2 months' privilege leave granted him under Manager's Notification No. 32, dated the 21st May 1878.

T. F. DOWDEN, Major, R.E.,
Offg. Manager.

SINDIA STATE RAILWAY.

NOTIFICATION.

Agra, the 5th June 1878.

No. 8.—With reference to Director of State Railways, Central System, Telegram, dated 11th ultimo, and Notification No. 31, dated 14th idem, transferring Sergeant P. Collins, Supervisor, 2nd Grade, from this line to Rajputana State Railway, this subordinate reported his departure on the afternoon of the 13th May 1878.

H. D. LATOUCHE,
Offg. Engineer-in-Chief.

WESTERN RAJPUTANA STATE RAILWAY.

NOTIFICATION.

Ajmere, the 6th June 1878.

No. 1967.—With reference to Director of State Railways, Central System, Notification No. 39 of the 1st June 1878, Sergeant H. Matthews, Supervisor, 1st Grade, reported his arrival at Ajmere on the forenoon of the 1st June 1878.

JAMES COLLET,
Engineer-in-Chief.

Statement of the Affairs of the Bank of Bengal for the week ending 11th June 1878.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital, paid-up	...	...	Government Securities	1,01,54,827	15 11
Reserve Fund	...	...	Loans on Government Securities, &c., at Head Office and Branches	41,33,821	3 10
	Rs.	A. P.	Accounts of Credit on Government Securities, &c., at Head Office and Branches	47,76,420	0 5
Public Deposits at Head Office	1,09,47,894	12 7	Bills discounted and purchased at Head Office and Branches	1,82,47,948	13 2
Public Deposits at Branches	1,52,54,115	12 9	Balances with other Banks	5,61,328	3 3
Other Deposits at Head Office and Branches	...	...	Bullion	...	...
Bank Post Bills, &c.	19,04,470	6 11	Dead Stock	9,98,433	8 11
Sundries	12,26,844	7 6	Stamps	9,541	0 11
			Sundries	1,60,672	2 10
				3,90,42,993	1 3
				Rs.	A. P.
			Cash and Currency Notes at Head Office	2,20,40,696	4 1
			Cash and Currency Notes at Branches	1,71,26,064	7 2
				3,91,66,760	11 3
				Rs.	A. P.
				7,82,09,753	12 6

BANK OF BENGAL,
Calcutta, 13th June 1878.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
R. HARDIE,
Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Allahabad Circle.

NOTES PARTIALLY LOST OR DESTROYED.			Name of Claimant.		
Register No.	No. of Notes.	Value.			
		Rs.			
270	D 14—11196	20	J. E. Gill, Esq., Basti.		
271	D 11—64024	10	Domun, Budaon.		
272	D 11—78399	10	Baboo Prosonno Coomar Har, Allahabad.		
273	D 11—71632	10	Bhugwandeon Sookul, Allahabad.		
35	D 10—36804 } Wrongly " —36805 } joined.	5	Sri Krishen Dass, Mainpuri.		
36	D 11—82573 } ditto	10	The Traffic Manager, E. I. Railway, Jamalpur.		
37	D 5—97179 } ditto " —97178 }	20	Gopal Dass Damodur Dass, Ahmedabad Station.		
ALLAHABAD,—Paper Currency Office; } The 6th June 1878. }					
			T. H. S. BIDDULPH, Asstt. Acctt. Genl., in charge of Paper Currency Office.		

Calicut Circle.

NOTE WHOLLY LOST OR DESTROYED.			Name of Claimant.		
No. of Notes.	Value.				
	Rs.				
J 6—95615	10	...	Comr., for Royapen Njanaveeram, Telegraph Master, Cuddapah.		
NOTES PARTIALLY LOST OR DESTROYED.					
	Rs.				
J 9—14850	10	...	Coopoo Iyengar, Contractor, Salem.		
J 7—77204	5	...	Krishna Bhoy, Periamettoo, Madras.		
J 5—01673	20	...	Mr. R. Euright, Overseer, D. P. W., Ranegoonta.		
J 10—13147	100	...	Balajee Dadajee Rungasabhai, of Sholapore.		
J 10—18657	100	...	Cawder Peria Meera Rowthan, of Caroor.		
CALICUT,—Paper Currency Office; } The 29th May 1878. }					
			J. C. WINSKOM, Depy. Collr., in charge of Paper Currency.		

Kurrachee Circle.

NOTE PARTIALLY LOST OR DESTROYED.			Name of Claimant.		
Register No.	No. of Notes.	Value.			
		Rs.			
G 8—36953 } mis- " —36954 } matched }	20	...	Ameorchund, Treasurer, Deputy Commissioner's Treasury, Gujrat.		
KURRACHEE,—Paper Currency Dept.; } The 3rd June 1878. }					
			W. A. INGLE, Asstt. Depy. Commr. of Paper Currency.		

Calcutta Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
101	... L 93-25433	50	...
102	... O 33-89383	100	... Babu Russick Lal Nundy.
103	... O 27-45623	500	... Babu Nittanundo Biswas.
	... O 33-05155	100	... Shewunath Ram.
104	... L 84-38602	100	...
	... L 92-85450	50	...
	... -95739	50	...
	... -57688	50	... Mr. R. A. Maclean, Inspector of Police, Colootolla Thannah.
	... L 93-06927	50	...
105	... O 21-96349	20	...
	... O 22-18409	20	... The Managing Proprietor, "Civil and Military Gazette," Lahore.
108	... O 33-66797	100	... Dhurmsee Mackhunjee.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
112	... O 13-82743	10	... Revd. W. J. Gladwin.
113	... O 7-57003	10	... Raghooberdial.
114	... L 26-63052	5	... Durson Ram.
115	... O 33-56522	100	... The District Superintendent of Police, Gya.
116	... L 87-60085	10	... The Managing Proprietor, "Civil and Military Gazette," Lahore.
117	... L 29-59562	5	... Babu Joydeb Surma.
118	... O 6-18415	10	...
	... -18416	10	... Ojoodhya Pershad.
119	... L 30-27881	5	... The Treasury Officer, Ghazipur.
120	... O 7-36249	10	...
	... O 11-06960	10	... Babu Rajendra Narain Nandi.
121	... O 21-67996	20	...
	... O 16-98618	10	... Babu Doorga Churn Law.
57	... A 62-39325	10	...
	... -39313	10	... The Officiating Chief Pay Master, E. I. Railway, Calcutta.
61	... L 28-07380	5	...
	... -07378	5	... Chattoorbhooj Muntree.
62	... L 75-38176	10	...
	... O 12-58276	10	... Messrs. F. and C. Osler.
63	... O 21-43656	20	...
	... -43659	20	... The Officiating Chief Pay Master, E. I. Railway, Calcutta.

CALCUTTA.—Paper Currency Dept.;
The 14th June 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.			
W33	... M 32-33497	10	... Hariprasad Pitamber, Derasary, Photographer, Ahmedabad.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1875.			
H108	... C 96-01036	10	...
	... -15910	10	...
	... -33217	10	...
	... C 97-63247	10	... The Cantonment Magistrate, Baroda.
	... C 92-68004	10	...
	... C 97-71084	10	...
	... C 84-35246	20	...
1878.			
H81	... M 32-46000	10	... Ardesir Edaljee Bharoocha, Bombay.
H82	... M 32-57586	10	...
	... -74685	10	... Dinshaw Muncherjee Patel, Igatpuri.
H83	... M 33-17383	20	...
	... -17710	20	... S. J. Daud, S. P. G. Mission, Sawantwaree,
H84	... M 26-01757	1,000	... Post Master General, Punjab.
M51	... M 33-27787	20	...
	... -27797	20	... Thomas Powell, Station Master, G. I. P. R., Kasara.

BOMBAY.—Paper Currency Dept.;
The 11th June 1878.

W. WELLS,
Assistant Commissioner.

Madras Circle.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
72	... B 49-53596	10	...
73	... B 53-40196	10	... Rungamaull, care of P. Sadasiva Moodliar, Raichore.
74	... B 58-81847	100	... M. Chengiah Chetty, of Bangalore.
75	... B 46-03016	5	... Kirtinasawmy Chetty, Ranoogunta Station, Tripaty.
		10	... Abraham, Cook in the service of T. A. Tomlinson, Esq., Coimbatore.
76	... B 53-53851	10	... Sadagopa Charry, 51, Vurthamootheappen Street, Madras.

POST ST. GEORGE.—Paper Currency Office;
The 3rd June 1878.

G. W. CLINE, LL.D.,
Asst. to the Asst. Genl., in charge of Paper Currency Office.

Lahore Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
34	... E 15-23292	50	...
	... -23293	50	... Sirdar Didar Singh, 5th Punjab Cavalry, Kohat.
35	... E 15-03845	50	... Thacker Singh and Mehtab Singh, Amritsar.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
57	... E 7-44815	5	... Sahib Mirza, Reader, Gurdaspore.
51	... E 16-02468	10	... G. P. Paul, Esq., Koteghur.
130	... E 15-10347	50	... Ram Dhan, son of Shunker Dass, Depalpore.
55	... E 10-54967	10	... S. G. Cook, Esq., Rawalpindi.

LAHORE.—Paper Currency Office;
The 8th June 1878.

W. T. PIERCY,
Asst. to Asst. Genl., in charge of Currency Office.

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

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED ON		BALANCE OF BULLION.		
		General Treasury.	Currency Department.	Under Assay.	Assayed.	Held on account of the Currency Department.
1878.						
June 3	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
" 4	...	...	...	...	...	...
" 5	...	...	...	...	...	...
" 6	...	...	...	...	...	...
" 7	...	...	...	...	...	...
" 8	...	...	...	...	...	...

CALCUTTA MINT.
The 11th June 1878.

J. F. TENNANT,
Mint Master.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve Treasury of the Government of India.

The 13th June 1878 ... Rs. 59,45,653-4-0

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
14th June 1878.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 14th June 1878.

No. 18E.—Appointments in the Post Office Department made by the Director General:—

OFFICE OF THE DIRECTOR GENERAL OF THE POST OFFICE OF INDIA.

Babu Mudden Mohun Bysack has been appointed Superintendent, Office of the Director General of the Post Office of India.

POSTAL CIRCLE, BOMBAY.

Mr. Moreshwar Raghoba has been appointed Sub-protem Inspector of the Kandesh Division, vice Mr. F. de L. Williams, on leave.

POSTAL CIRCLE, MADRAS.

Mr. W. A. Johnson, Post Master, Masulipatam, has been appointed to officiate as Inspector of Post Offices, Vizagapatam Division, during the absence of Mr. Honner on privilege leave. Mr. Kinsley has been appointed to officiate as Superintendent, Madras Dead Letter Office, during the absence of Mr. R. H. A. McKillop on leave.

POSTAL CIRCLE, BENGAL.

Mr. R. H. Kelly has been appointed Superintendent of the Office of the Post Master General, Bengal.

JOHN DILLON,
for Dir. Genl. of the Post Office of India.

The 14th June 1878.

Mails for the Straits and Hong-Kong, for transmission per Steamers *Japan* and *Venice*, will be closed at the General Post Office on Saturday, the 15th June 1878, at 6 P. M.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Sunday, the 16th June 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Tuesday, the 18th June 1878.

2. Book-post and pattern packets must be posted on the 17th June 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Ceylon and the Australian Colonies, for transmission per Steamer from Bombay, will be closed at the General Post Office on Tuesday, the 18th June 1878, at 6 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Ava*, will be closed at the General Post Office on Wednesday, the 19th June 1878, at 6 P. M.

Mails for Chittagong, Akyab, and Kyouk Phyo, for transmission per Steamer *Medina*, will be closed at the General Post Office on Friday, the 21st June 1878, at 6 P. M.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Buphrates*, will be closed at the General Post Office on Friday, the 21st June 1878, at 6 P. M.

Mails for Ceylon, Straits, Hong-Kong and the United States of America, for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 21st June 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 14th June 1878.

Abraham, D.	Jordon, J. P.
Allan, Mrs.	Lasi, E.
Anderson, Jas.	Leadheater, Miss.
Atkinson, S.	Lewis, Mrs.
Aubert, J.	Lucas, Mrs. H. C.
Barrett, A. L.	Lucy, W.
Better, T. C.	Machado, Joachim.
Bowhay, C. E.	Martin, E. C.
Broadhead, Miss Mary.	McLeod, Mrs. G. W.
Cawley, W. H.	Mitchell, Mrs.
Chamberlain, J. F.	Moris, Mrs.
Chumcher.	Mukerjee, T.
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BEAMS—			
21 feet length	@ Rs. 2 10 0	per cubic foot.	
22 "	@ " 2 12 0	"	
23 "	@ " 2 14 0	"	
24 "	@ " 3 0 0	"	

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—			
from 12 to 20 feet	@ Rs. 2 8 0	per cubic foot.	
under 12 & over 7 "	@ " 2 4 0	"	
under 7 "	@ " 2 0 0	"	

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

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The 1st June 1877.

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NOTICE TO CONTRACTORS.

Tenders are hereby invited for the construction of the Simla Water Supply Works, including all materials necessary for the same.

The drawings, specifications and estimates of the works may be seen daily from 11 till 4 o'clock, Sundays and holidays excepted, at undersigned's office.

Forms of tender with schedules of quantities of works, and two specifications comprising the conditions under which the contract works are to be executed, can be obtained from undersigned on remitting Twenty rupees in advance payment thereof.

The contractor whose tender may be accepted will have to take over at a valuation any specified works which may be in progress by Government agency at date of his Tenders acceptance. The

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The lowest or any tender will not necessarily be accepted.

No tender will be entertained, except it be on the approved Form.

Tenders are to be forwarded to undersigned in registered covers superscribed "Tender for Simla Water Supply Works" so as to reach him not later than 20th August 1878.

WM. SMITH, C.E.,

Supdg. Engineer, Simla Imperial Circle.

SIMLA,

The 20th May 1878.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 22, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 21st June 1878.

No. 19.—Mr. F. de Marsac, an Assistant Superintendent of the 1st Grade, is allowed privilege leave for three months under Section 32 of the Civil Leave Code with effect from the forenoon of the 29th May 1878.

R. MURRAY, Colonel,
Offg. Dir. Genl. of Tels. in India.

REVENUE BRANCH, SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 17th June 1878.

No. 10.—LEAVE OF ABSENCE.—Mr. Charles Samuel Kraal, Assistant Surveyor, 4th Grade, for three months, from the 20th proximo, under Section XII, Supplement F, of the Civil Leave Code.

D. C. VANRENEN, Major-Genl., R.A.,
Supdt., Revenue Branch, Survey of India.

AGENT, GOVERNOR GENERAL, FOR CENTRAL INDIA, P. W. D.

NOTIFICATION.—ESTABLISHMENT.

Indore, the 15th June 1878.

No. 91.—Keshew Mahadeo, Overseer, 1st Grade, has been granted one month's privilege leave of which he availed himself on the forenoon of the 9th May 1878 and returned to duty on the afternoon of the 7th instant.

By Order,
A. CADELL, Colonel, R.E.,
Secy. to Agent, Govr. Genl.,
for Central India.

HYDERABAD RESIDENCY.

NOTIFICATION.

Hyderabad Residency, the 8th June 1878.

No. 49.—Mr. Shriram Biccagee Jatar, Educational Inspector, Hyderabad Assigned Districts, has been granted privilege leave for eight days with effect from the 27th May 1878.

By Order,
A. J. DUNLOP,
Offg. Secy. for Berar to the Resident.

PUBLIC WORKS DEPARTMENT—Military Works.

NOTIFICATIONS.

Simla, the 13th June 1878.

No. 66.—With reference to Government of India, Public Works Department, Notifications Nos. 233, dated 24th, and 237, dated 28th May 1878, Messrs. S. J. Pigott and R. T. Albert, Accountants, 1st Grade, were relieved of their duties in the Office of the Examiner of Accounts, Military Works, on the afternoon of the 19th April and 31st May 1878, respectively.

No. 67.—With reference to Inspector General Military Works' Notification No. 37, dated 21st March 1878, R. Kuttaloo Naidoo, Mr. W. Hart, and Pundit Thakoor Dass, Accountants, 4th Grade, and Mr. G. A. C. Laval, Accountant, 2nd Grade, joined the Office of the Examiner of Accounts, Military Works, on the forenoon of the 19th and 29th April, and 3rd and 21st May 1878, respectively.

No. 68.—R. Kattaloo Naidoo, Accountant, 4th Grade, Office of Examiner of Accounts, Military Works, is transferred to the Kasauli Division, Military Works. He was relieved of his duties in the Examiner's Office on the afternoon of 29th April 1878.

No. 69.—With reference to Government of India, Public Works Department, Notification No. 218, dated 14th May 1878, Pundit Soorjun Roy, Officiating Accountant, 3rd Grade, joined the Office of the Examiner of Accounts, Military Works, on the forenoon of 3rd June 1878.

The 14th June 1878.

No. 70.—Colonel J. J. Hume, Superintending Engineer, Oudh Command, Military Works, is granted two months and twenty-four days' privilege leave from 1st July 1878, or such subsequent date as he may avail himself of it.

No. 71.—Mr. W. H. Johnson, Executive Engineer, is transferred from Presidency Command, Military Works, to the Oudh Command, Military Works.

C. W. HUTCHINSON, *Colonel, R.E.,
Insp. Genl. of Military Works.*

Lahore Command.

Lahore, the 8th June 1878.

No. 28.—Lieutenant W. T. Shone, R.E., Assistant Engineer, is transferred from the Lahore to the Ferozepore Division, Military Works. He reported his departure from Meean Meer on the afternoon of the 20th May and his arrival at Ferozepore on the forenoon of the 27th idem.

No. 29.—Lieutenant M. Laughtarne, R. E., Assistant Engineer, made over, and Lieutenant W. T. Shone, R. E., Assistant Engineer, received charge of the Ferozepore Division, Military Works, on the afternoon of the 1st June 1878.

No. 30.—Lieutenant M. Laughtarne, R. E., Assistant Engineer, Ferozepore Division, Military Works, availed himself from the forenoon of the 3rd June 1878, of the special leave of three months granted him in Government Notification No. 181 of 26th April 1878.

D. WARD, *Major, R.E.,
Supdg. Engr., Lahore Command,
Military Works.*

Oudh Command.

Lucknow, the 14th June 1878.

No. 23.—With reference to this Office Notification No. 14 of 3rd May 1878, Mr. Edwin Cooke, Supervisor, 2nd Grade, attached to the Allahabad Division, Military Works, availed himself of the six months' furlough therein granted, on the 4th instant.

The 15th June 1878.

No. 24.—With reference to this Office Notification No. 21 of 1st instant, Sergeant S. Chambers, Overseer, 1st Grade, joined the Allahabad Division, Military Works, on the forenoon of the 10th current.

No. 25.—Barrack Sergeant T. Lyons, attached to the Allahabad Division, Military Works, is transferred to the Lucknow Division, Military Works, which he joined on the forenoon of the 5th instant, from which date also he availed himself of the 14 days' privilege leave granted him in this Office Notification No. 18, dated 29th ultimo.

J. J. HUME, *Colonel,
Supdg. Engr., Oudh Command,
Military Works.*

Rawalpindi Command.

Rawalpindi, the 5th June 1878.

No. 1593.—Mr. A. Jones, Assistant Engineer, 1st Grade, availed himself of the leave granted per Notification No. 1461 of the 26th May 1878, on the 1st instant before noon.

D. LIMOND, *Lieut.-Col., R.E.,
Supdg. Engr., Rawalpindi Command,
Military Works.*

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATIONS.

Calcutta, the 15th June 1878.

With reference to the Notification of the Government of India, Public Works Department, No. 251, dated 7th instant, Mr. M. J. Sinaes joined his appointment as an Accountant, 4th Grade, in the Office of the Examiner of Railway Accounts, Calcutta, on the forenoon of the 14th June 1878.

R. A. SARGEAUNT, *Capt., R.E.,
Offg. Consulting Engr. to Govt. of India
for Guaranteed Railways.*

Lahore, the 17th June 1878.

No. 1273.—With reference to Government of India, Public Works Department, Notification No. 229 of 21st May 1878, Mr. F. Morrison, and Captain F. G. Oldham, R.E., respectively, made over and received charge of the Office of the Examiner, Guaranteed Railway Accounts, Lahore, on the forenoon of 14th June 1878.

W. SEDGWICK, *Capt., R.E.,
for Consig. Engr. to the Govt. of India
for Guaranteed Railways.*

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 18th June 1878.

No. 42.—Mr. S. de V. H. Alexander, Executive Engineer, 2nd Grade, is, on return from leave granted him in late Director's Notification No. 206, dated the 18th December 1876, posted to the Western Rajputana State Railway.

No. 43.—Mr. G. B. Reynolds, Assistant Engineer, 1st Grade, temporary rank, is transferred from the Sindia to the Rajputana State Railway.

No. 44.—Mr. C. M. Davies, Deputy Locomotive Superintendent, Rajputana State Railway, is appointed to officiate as Locomotive Superintendent, Holkar and Neemuch State Railways, during the absence on leave of Mr. Gütersloh, or until further orders.

W. C. FURNIVALL,
Offg. Director.

Western System.

Murree, the 10th June 1878.

No. 42.—It is hereby notified that on the opening of the Muzaffarabad-Adamwahan Section of the Indus Valley State Railway for public traffic, the following stations will receive public telegraph messages (under the terms of the rules for the conduct of public message traffic) viz.:—

Shujabad (25 miles from Multan),
Lodhran (54 miles from Multan).

The 13th June 1878.

No. 43.—Mr. A. Brereton, Assistant Engineer, 1st Grade, Indus Valley State Railway, is transferred, in the interests of the public service, to the Punjab Northern State Railway.

The 15th June 1878.

No. 44.—Mr. R. E. Wright, Executive Engineer, 4th Grade (temporary rank), Indus Valley State Railway, has been granted by Her Majesty's Secretary of State an extension of six months' leave on medical certificate. This is in continuation of Notifications Nos. 44 and 7, dated respectively the 20th November 1877 and 24th January 1878.

F. W. PEILE, *Col., R.E.,
Director of State Railways,
Western System.*

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Neemuch, the 8th June 1878.

No. 26.—Mr. Gunput Crishna, Overseer, 1st Grade, Barnagar Division, is granted privilege leave for two months from such date as he may be allowed to avail himself of the same.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS-VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 3rd June 1878.

No. 101.—Mr. T. Nelson, temporary Overseer, 1st Grade, Larkana Division, is granted two months' privilege leave from 15th April 1878 or such subsequent date as he may be permitted to avail himself of it.

No. 102.—Lieutenant H. Finnis, R.E., Assistant Engineer, 2nd Grade, Indus Division, is granted three months' leave to study the native languages from 1st July 1878 or such subsequent date as he may avail himself of it.

The 5th June 1878.

No. 104.—Mr. R. Sivewright, Assistant Engineer, 2nd Grade, Northern District, is granted one month's privilege leave from the date he may avail himself of it.

No. 105.—With reference to Government of India, Public Works Department, Notification No. 231 of 22nd May 1878, Sergeant H. Mathews, Supervisor, 1st Grade, was relieved of his duties on this line on the afternoon of the 17th idem.

No. 106.—With reference to Director of State Railways, Western System, Notification No. 20 of 16th March 1878, Mr. W. Wiseman, Executive Engineer, 4th Grade (temporary rank), availed himself of the subsidiary leave therein granted, on the 26th April 1878.

The 11th June 1878.

No. 108.—Mr. J. T. Fernandez, Sub-Engineer, 3rd Grade, was granted leave on medical certificate from 2nd to 13th February 1878 inclusive.

No. 109.—Mr. H. E. Haddon, Assistant Engineer, 2nd Grade, is transferred from the Southern District to the Office of the Engineer-in-Chief for special duty.

No. 110.—Mr. Sneddon, Sub-Engineer, 1st Grade, Indus Division, is granted one year's furlough from the 15th instant, or such subsequent date as he may be permitted to avail himself of it.

No. 112.—Mr. A. Wallace, Sub-Engineer, 1st Grade, is transferred from the Empress Bridge Division to the Northern District.

No. 113.—Captain A. C. Bigg-Wither, Executive Engineer, 2nd Grade (temporary rank), is transferred from the Office of Engineer-in-Chief to the charge of the Empress Bridge Division during the absence on privilege leave of Mr. J. R. Bell, Superintendent of Works, or until further orders.

No. 114.—Mr. C. W. Hodson, Assistant Engineer, 1st Grade, is transferred from the Northern District to the Office of Engineer-in-Chief. Mr. Hodson assumed charge of the duties of Assistant to Engineer-in-Chief on the forenoon of the 10th instant.

The 12th June 1878.

No. 115.—Mr. S. DeBrath, Assistant Engineer, 2nd Grade, Mooltan Division, is granted three months' leave to study the native languages from the 1st June 1878, or such subsequent date as he may avail himself of it.

No. 116.—Mr. F. Lang, Assistant Engineer, 2nd Grade, is transferred from the Eastern Extension Surveys to the Southern District.

No. 117.—With reference to Director of State Railways, Western System, Notification No. 29 of 26th April 1878, Mr. F. Gunliffe, Store-keeper, 1st Grade, reported his arrival at Mooltan on the afternoon of 13th instant, and is posted to Magazine, Kotri.

The 15th June 1878.

No. 121.—The following transfer and posting have been made by the Superintending Engineer, Southern District:—

Mr. F. Lang, Assistant Engineer, 2nd Grade, to the Kotri Division.
Sergeant H. Macartney, Supervisor, 1st Grade, from Larkana Division, to the Office of Superintending Engineer, Southern District.

NOTICE.

Mooltan, the 17th June 1878.

On and from Monday the 1st July 1878, the Indus Valley State Railway will be opened for public traffic from Muzaffarabad Junction to Rohri, the Indus Valley State Railway trains running into and out of the Mooltan Station of the Sindh, Punjab and Delhi Railway.

For Time Bill see separate advertisement.

M. RAYNE,
Engineer-in-Chief.

Statement of the Affairs of the Bank of Bengal for the week ending 18th June 1878.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital, paid-up	2,00,00,000	0 0	Government Securities	98,60,903	11 11
Reserve Fund	18,78,377	0 0	Loans on Government Securities, &c., at Head Office and Branches	41,10,699	15 10
Public Deposits at Head Office	1,17,69,231	13 2	Accounts of Credit on Government Securities, &c., at Head Office and Branches	48,34,578	14 1
Public Deposits at Branches	1,40,37,521	9 11	Bills discounted and purchased at Head Office and Branches	1,81,42,555	9 9
Other Deposits at Head Office and Branches	2,77,39,172	10 0	Balances with other Banks	5,25,470	9 6
Bank Post Bills, &c.	9,82,777	6 11	Bullion	—	—
Sundries	12,38,485	10 6	Dead Stock	9,97,316	12 9
			Stamps	9,471	3 11
			Sundries	1,57,426	8 2
				3,86,38,423	5 11
			Cash and Currency Notes at Head Office	2,41,91,293	12 4
			Cash and Currency Notes at Branches	1,48,15,849	0 3
				3,90,07,142	12 7
RUPEES	7,76,45,566	2 6	RUPEES	7,76,45,566	2 6

BANK OF BENGAL,
Calcutta, 20th June 1878.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,
R. HARDIE,
Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
25	B 59—03058	100	Kāsi Khadar Mira of Lebbai of Melapalayam.
26	" —03113	100	"
27	B 53—83867	10	N. Chidambara Iyer, Sub-Registrar, Cuddalore.
27	B 53—76237	10	M. Soobaraya Pillay, Demand Amin, Vellupuram Taluq. Cuddalore District.
28	B 53—77091	10	P. Davarajooloo Naidu, Chinnatumbly Street, Madras.
77	B 40—68344	5	Mungannur Narahari Row, Acting Deputy Tahsildar and Sub-Magistrate of Kota, Nellore District.
78	" —68357	5	"
78	B 52—73706	10	E. Samunatha Pillay, Magistrate's Court Vakeel of Trichinopoly, residing at Sreerungam.
79	B 55—39589	50	P. A. Ponnarunga Moodly, Surveyor, D. P. W., Irrigation Branch, Oosoor Range, Salem District.
80	B 54—45656	20	Havildar Hoossain Khan, His Grace the Governor's Body Guard, Mount Road.
81	B 53—92136	10	P. Arokiasamy Neick, Classifier, Revenue Settlement, Madurantikam.
82	B 53—36312	10	A. S. Michael Pillay, School Master, Coimbatore.
83	B 55—67626	50	"
	B 58—37466	100	"
	" —56082	100	"
	" —79098	100	"
	" —80354	100	"
	" —90920	100	"
	" —96566	100	"
	B 59—03201	100	"
84	B 55—69324	50	T. Moonesawmi Pillay, Assistant Master, Zillah School, Salem.
10	B 40—98309 } wrongly joined	5	A. Verabudra Moodliar, Black Town, Madras.
	" —51199		"

FORT ST. GEORGE, —Paper Currency Office;
The 10th June 1878.

G. W. CLINE, LL.D.,
Asstt. to the Acctt. Genl., in charge of Paper Currency Office.

Lahore Circle.

Register No.	No. of Note.	Value.	Name of Claimant.
63	E 12—37206	20	Amir Ali, Treasurer, Mission School, Lahore.

LAHORE, —Paper Currency Office;
The 15th June 1878.

W. T. PIERCY,
Asstt. to Acctt. Genl., in charge of Currency Office.

Calcutta Circle.

Register No.	No. of Notes	Value.	Name of Claimant.
110	O 8—89580	10	Ahmad Ali.
111	L 93—29374	50	Mohamed Wujhoollah Khan.
	O 21—32099	20	"
112	L 93—29113	50	Mr. A. Forsyth, Inspector of River Police, 3rd Division, Calcutta.
113	L 48—25746	20	Babu Denonath Bhattacharjee.
	L 96—23730	10	"
114	O 22—99883	20	Babu Isanchunder Biswas.
116	O 33—50978	100	Babu Govindnarayan Chafaker.
	" —52120	100	"
117	O 22—20470	20	Mr. H. J. Madge.
122	L 81—46015	50	Lieutenant-Colonel M. MacGregor.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
64	O 11—39238 } " —39224 }	10	Babu J. N. Mukerji.
65	L 26—67046 } " —67048 }	5	Hookum Sing.
66	L 32—39692 } L 75—86457 }	10	Babu Durga Churn Gupta.
67	L 57—01958 } O 10—68558 }	10	Babu Kartick Chunder Shye.
68	L 16—55169 } " —55170 }	5	Muthra Pershad.
69	L 46—04155 } " —04154 }	20	Jamuna Das.
70	O 3—51592 } O 4—12222 }	20	The Treasury Officer, Burdwan.
122	O 33—58337 } O 21—29969 }	100	Babu Khetter Pal Das.
123	O 27—16083 } A 70—53775 }	500	"
	L 50—77030 }	100	Babu Kristo Nath Mukerjee.
	L 51—55007 }	100	"
124	L 82—89851 }	100	Mr. Geo. Dunn.
125	O 33—43485 }	100	Mr. A. Cumming, Secy. G. E. Hotel Company, Limited.
	" —30442 }	100	"
126	O 4—16449 }	20	Sergeant Ram Bhagat.
127	O 33—64544 }	100	Mr. T. Chrestien.
128	O 13—49450 }	10	Mr. P. Duff.
129	O 12—04211 }	10	Babu Prosonno Coomar Banerjee.
130	A 19—82336 }	10	"
	A 21—20210 }	10	Babu Juggut Chunder Sen.
131	L 28—78055 }	5	Babu Protap Chunder Rukhit.
132	L 94—21553 }	100	Mr. J. E. Gill, C. S.
	" —86592 }	100	"
133	O 11—56425 }	10	Mr. C. E. Mobert.
134	O 9—57779 }	10	Messrs. Thacker, Spink & Co.
135	L 93—27136 }	50	Babu Dwarka Nath Mukerjee.

CALCUTTA, —Paper Currency Dept.;
The 21st June 1878.

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.

Allahabad Circle.

Register No.	No. of Notes	Value.	Name of Claimant.
190	D 4—85213	50	Lieutenant A. H. Nourse, Ranikhet.
	" —85266	50	"
191	D 4—89885	50	Hyder Beg, Allahabad.
	" —89886	50	"

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes	Value.	Name of Claimant.
274	D 11—70148	10	The Post Master General, N.-W. P., Allahabad.
	D 14—00925	20	"
275	D 4—72584	50	Ameeeruddin Khan, Ludhiana.
276	D 5—94746	20	Bhasker Balkrishna, Fort Bombay.

ALLAHABAD, —Paper Currency Office;
The 13th June 1878.

T. H. S. BIDDULPH,
Asstt. Acctt. Genl., in charge of Paper Currency Office.

Nagpur Circle.

Register No.	No. of Notes	Value.	Name of Claimant.
1878-79.			
W4	F 10—61566	100	Kooverji Narain, for Kooverji Lalji, Etwaree Bazar, Nagpur.
	" —64106	100	"
	" —64835	100	"

NAGPUR, —Paper Currency Office;
The 13th June 1878.

W. D. F. COWLEY,
for Deputy Commr. of Paper Currency.

Bombay Circle.

NOTES WHOLLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W34 ... M 32-00081	...	10	Laljee Narranjee, Shamjee Hussajee Street, Bombay.
W35 ... M 25-77710 } ... C 86-86430 }	...	100 each	Surgeon A. B. Seaman, care of Messrs. Grindlay, Groom and Co., Bombay.
W36 ... M 38-04870	...	500	A. F. Soundy, Rampart Row, Bombay.

NOTES PARTIALLY LOST OR DESTROYED.

1878.		Rs.	
H84 ... M 26-01757	...	1,000	W. M. Saunders, Esq., Solicitor, Commercial Buildings, Simla.
H85 ... M 36-00697 } ... -02938 }	...	100 each	Jetha Khaisey, Khandwa.
H86 ... M 32-64533	...	10	Cawasjee Sherialjee, Cawasjee Patel Street, Bombay.
H87 ... M 28-87201	...	10	Lieutenant John Stacpole, Adjutant, Deolali.
H88 ... M 33-49028 } ... -19947 }	...	20 each	Ramechundra Narayan Kurkuray, Budhwar Peit, Poona.
M52 ... M 23-77392 } ... -77393 }	...	50	Vithul Sadasive, Kalbadevi Road, Bombay.
M53 ... M 6-07975 } ... -07976 }	...	5	Mrs. Margaret Hainsworth, Byculla Cottages, Foras Road, Bombay.

BOMBAY.—Paper Currency Dept.; }
The 18th June 1878. }

W. WELLS,
Assistant Commissioner.

POST OFFICE.

NOTIFICATIONS.

Simla, the 13th June 1878.

No. 2389.—Mr. Turtun Smith made over charge of the office of the Assistant Director General of the Post Office of India to Mr. Philip Sheridan on the afternoon of the 18th May 1878.

E. R. DOUGLAS,

Offg. Depy. Dir. Genl. of the Post Office of India.

Calcutta, the 21st June 1878.

Mails for Persian Gulf, for transmission per Steamer from Bombay, will be closed at the General Post Office on Sunday, the 23rd June 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Peshawur*, will be closed at the General Post Office on Monday, the 24th June 1878, at 6 P. M.

The next Overland Mail *via* Bombay will close at the General Post Office on Tuesday, the 25th June 1878, by which mails for Mauritius, St. Denis, Réunion, Zanzibar, Mozambique, Delagoa Bay, Natal, Cape of Good Hope, the Comoro Islands, and Madagascar can be forwarded.

2. Book-post and pattern packets must be posted on the 24th June 1878.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing an extra postage stamp of two (2) annas on each cover will be received up to 6-30 P. M., or bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, for transmission per Steamer *Himalaya*, will be closed at the General Post Office on Wednesday, the 26th June 1878, at 6 P. M.

Mails for Akyab, and Kyauk Phyoo, for transmission per Steamer *Commilla*, will be closed at the General Post Office on Friday, the 28th June 1878, at 6 P. M.

Mails for Rangoon and Moulmein, for transmission per Steamer *Oriental*, will be closed at the General Post Office on Friday, the 28th June 1878, at 6 P. M.

Mails for Madras, Ceylon, and the Intermediate Ports, Mauritius, Batavia, Singapore and China, for transmission per French Steamer *Meinam*, will be closed at the General Post Office on Saturday, the 29th June 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 21st June 1878.

Alexander, Mrs. A.	Griffiths, Esq.
Allen, Mrs. Alice.	Harris, J. M.
Anderson, Jas.	Harrison, W.
Antones, Lewis Salvador.	Haviland, G. A. D.
Aubert, J.	Hay, Mrs. C.
Autram, J.	Hoff, Mrs. E. A.
Barnes, J. L.	Howard, John T.
Better, T. C.	Landeman, Mrs. L.
Bowhay, C. E.	Leadhester, Miss.
Broadhead, Miss Mary.	Lopez, R.
Campton, Corpl. F. C.	McLeod, Mrs. G. W.
Carlisle, H.	McMonan, Esq.
Carter, Mrs. M.	Mitter, P. N. & Co.
Chalmers, Mrs.	Moran, Dr. J.
Chamberlain, J. F.	Moris, Mrs.
Chatterjee & Co.	Murreuz, Matilda Casta.
Chumcher.	O'Connor, E. P.
Cooper, S. M.	Palmer, Mrs. E. H.
Dallas, R.	Paul, Mullick.
Dave Carson, Madame.	Peppe, G. T.
D'Gruther, Master.	Perry, Thomas.
DeMarsac, F. R.	Presgrave, Duncan.
DeMello, A. M.	Preston, Mrs. T.
Dodd, John.	Rees, J. C., B.C.E.
Dundas, R. H.	Ried, W.
Elias, J.	Romant, Simon Joseph.
Elphinstone, Esq.	Shroff, D. H.
Empson, Miss.	Stern, W.
Filgate, A. G.	Taylor, Edward.
Fitzgerald, Mrs. Annie.	Webb, George.
Forsyth, A.	White, Harry.
Gardener, Mrs. A.	Wigley and Thomas,
Gardiner, Miss M.	Messrs.
Gomes, Mrs. J. F.	Wigley, William.
Goode, H. F.	Wine, O. W.
Graham, Mrs. E.	Wright, William.
Grant, Mr.	

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Bull, Alex.
Allen, D. B.	Caddy, Douglas.
Bell, C. H.	Campbell, Allen.
Bell, Mrs.	Carew, Mrs.
Biden, C. S.	Carew, Robt. G.
Black, Alex.	Chetty, Ajjalla.
Blannan, E.	Chucklum Lall Roy,
Bomford, Rbt.	Clerk, L. S.

Cooper, Thomas.	Morton, Mrs.
Crouch, Thomas.	Murison, Jas. S.
Cumberland, G. L.	O'Sullivan, J.
Dean, J. J.	Oxley, F. H.
DeBers, Mrs.	Parkinson, W.
Denton, John.	Perrier, Anthony.
Derbois, Mademoiselle.	Phelan, Mr.
Dignam, O.	Pillot, M.
Dino Nath Ganguli.	Powell, W. T.
Estern, Lieb.	Priestman, Arnold.
E. M.	Rae, Lt. R. J., R. N. R.
Fraser, Thos.	Reay, Ch. T.
Frazier, E. R.	Reed, T.
G, care of Post Office.	Roberts, T. R.
Grigg, Mrs.	Robinson, Alfred E.
Hall, J. S.	Ross, C. Henry.
Hall, Mrs. L. J.	Sachs, E. T.
Hamilton, William.	Serudy, C.
Haulon, James.	Simpson, Jas. S.
Hart, H. H.	Simpson, Wm.
Hillier, R.	Steward, William.
Jones, H. R.	Stone, A.
Jones, Miss.	Tackoorah.
Kelley, H. E.	Tarnowski, L.
Kennedy, C.	Webb, W. T.
Kenoa, T. C.	Webster, David.
Laukan, S.	West, Mrs. Mariane.
Leader, Harry.	Wildin, F. W.
Liberman, S.	Wile, W. M.
Macmullen, Miss A.	Williams, Fred.
Maophityre, A.	Williams, T. C.
Marett, Chas.	Wilson, H. C.
McGee, W. C.	Wilson, W. J.
Melville, P.	X X X, care of Post Office.
Montague, E.	Younge, S. D.
Morrison, G.	

Newspapers.

Blannen, E.	Martin, W. R.
Cuthell, Jno.	Morrison, Geo.
Fraser, Thos.	Roberts, T. K.
Ludrick, Geo.	Thomas, H. P.
Macdonald, M. J.	Wildin, F. W.
Macmullen, Miss H. A.	

Registered Letters.

DaCosta, W. A.	Lincoln, J. H.
Dallas, R.	O'Connor, J. N.
Koru, L.	Tarnowski, LeComte, D.

Parcels.

Mahoney, H. C.	Samuel, J. E. B.
	E. C. GEORGE,
	Presidency Post Master.

NOTICE.

OUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—	
21 feet length @ Rs. 2 10 0	per cubic foot.
22 " @ " 2 12 0	"
23 " @ " 2 14 0	"
24 " @ " 3 0 0	"

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—	
from 12 to 20 feet @ Rs. 2 8 0	per cubic foot.
under 12 & over 7 " @ " 2 4 0	"
under 7 " @ " 2 0 0	"

The above prices are for ordinary building purposes.

For planking, sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

SIMLA WATER SUPPLY WORKS.

NOTICE TO CONTRACTORS.

Tenders are hereby invited for the construction of the Simla Water Supply Works, including all materials necessary for the same.

The drawings, specifications and estimates of the works may be seen daily from 11 till 4 o'clock, Sundays and holidays excepted, at undersigned's office.

Forms of tender with schedules of quantities of works, and two specifications comprising the conditions under which the contract works are to be executed, can be obtained from undersigned on remitting Twenty rupees in advance payment thereof.

The contractor whose tender may be accepted will have to take over at a valuation any specified works which may be in progress by Government agency at date of his Tenders acceptance. The valuation will not exceed the cost of work executed at estimated rates.

The lowest or any tender will not necessarily be accepted.

No tender will be entertained, except it be on the approved form.

Tenders are to be forwarded to undersigned in registered covers superscribed "Tender for Simla Water Supply Works" so as to reach him not later than 20th August 1878.

WM. SMITH, C.E.,

Supdg. Engineer, Simla Imperial Circle.

SIMLA,

The 20th May 1878. }

GOVERNMENT CINCHONA FEBRIFUGE.

AN EFFICIENT SUBSTITUTE FOR QUININE.

Price to the general public Rs. 20 per pound tin. To Government Officers for Government purposes and to wholesale purchasers of not less than twenty pounds, Rs. 16-8 per pound. Postage of each tin annas 12 extra. Cash to accompany all orders.

Apply to Superintendent, Botanical Garden, Howrah, near Calcutta.

Central Provinces Gazetteer—Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta; Thacker & Co., Bombay; or to Superintendent, Chief Commissioner's Office, Nagpur.

THE INDIAN LAW REPORTS.

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Orders and Subscriptions for 1878 should be at once remitted.

The following books may be had from the Office of Superintendent of Government Printing, No. 8, Hastings Street.

No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every Rupee's worth of stamps, for discount in exchanging them for cash. Service labels are not received.

Books required for the public service cannot be supplied on payment; they are only issued on the authority of the Department to which the indenting officer is subordinate.

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REVISED EDITION.

By Authority.

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Vol. IV.—The Madras Code. Price, Rs. 8; packing and postage, 8 annas.

Vol. V.—The Oudh Code. Price, Rs. 4-8; packing and postage, 6 annas.

Vol. VI.—The North-Western Provinces Code. Price, Rs. 8; packing and postage, 8 annas.

Vol. VII.—The British Burma Code. Price, Rs. 3; packing and postage, 6 annas.

In the Press :

Vol. VIII.—The Panjáb Code.

Just published—8vo., cloth.

Hand-Book for the Andamans and Nicobar, revised up to 1st April 1877. Price, Rs. 1-4; packing and postage, 4 annas; interleaved copies, Rs. 1-8; packing and postage, 5 annas.

Carbine and Rifle Exercises and Musketry Instruction; also Regulations regarding Ranges, Appliances, Arms and Ammunition, &c., for the Cavalry and Infantry of the Native Army in India. Revised 1877. Price, Rs. 2-4; packing and postage, 2 annas.

Memorandum of Practice in the trial of Civil Suits. Issued by the High Court of Judicature at Fort William in Bengal, 1876. Price, 4 annas; postage, 1 anna.

Ditto ditto in Urdu. Price, as above.

General Administration Report of the Garo Hills District, for 1875-76. Price, 8 annas; packing and postage, 2 annas.

Report on the administration of the Khasi and Jaintia Hills, for 1876-77. Price, 8 annas; packing and postage, 2 annas.

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Notifications by High Court, Comptroller General, &c.

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The 26th June 1878.

No. 21.—Mr. H. H. Tubb, an Assistant Superintendent of the 1st Grade, is allowed furlough for twelve months, under Section 12 and subsidiary leave for eleven days, under Section 24(a) of the Civil Leave Code, with effect from the forenoon of the 3rd June 1878.

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Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price, Rs. 3-8; postage, 6 annas.

Descriptive Ethnology of Bengal. By EDWARD TUTE DALTON, C.S.I., Colonel, Bengal Staff Corps; Commissioner of Chittia Nagpur; Member of the Asiatic Society of Bengal, &c. Illustrated by Lithograph Portraits copied from Photographs. Printed for the Government of Bengal, under the direction of the Council of the Asiatic Society of Bengal.

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Notes on the History of Midnapore, as contained in records extant in the Collector's Office. By J. C. PRICE, Officiating Settlement Officer of Midnapore. Vol. I. Price, Rs. 3; postage, 3 annas.

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Single copies of monthly Nos. ... " 6 0 0

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The Books named below having been declared a part of the obligatory equipment of Emigrant vessels, are now obtainable at the Bengal Secretariat Press at the price noted opposite each:—

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The 24th June 1878.

No. 12.—LEAVE OF ABSENCE.—Mr. William James Smith, Assistant Surveyor, 2nd Grade, for one year, in extension of the leave under Supplement F, Section 3, of the Civil Leave Code, granted in Notification No. 1F, dated 2nd October last.

D. C. VANRENEN, Major-Genl., R.A.,
Supdt., Revenue Branch, Survey of India.

PUBLIC WORKS DEPARTMENT— Military Works.

NOTIFICATIONS.

Simla, the 19th June 1878.

No. 72.—With the approval of Government, Lieutenant W. T. Shone, R.E., Assistant Engineer, is appointed to officiate as Executive Engineer, Ferozepore Division, Military Works, during the absence of Lieutenant Laugharne, R.E., or until further orders.

C. W. HUTCHINSON, Colonel, R.E.,
Insp. Genl. of Military Works.

Lahore Command.

Lahore, the 22nd June 1878.

No. 31.—Overseer Gobind Lall, Lahore Division, Military Works, reported his return, on the forenoon of the 12th June 1878, from the one month's privilege leave granted to him in this Command Notification No. 26 of 18th May 1878.

D. WARD, Major, R.E.,
Supdg. Engr., Lahore Command,
Military Works.

Oudh Command.

Lucknow, the 22nd June 1878.

No. 26.—Barrack Sergeant T. Lyons, returned from the privilege leave granted him in this Office Notification No. 18 of the 29th May 1878, on the afternoon of 15th instant.

No. 27.—Privilege leave for a period of two months and ten days has been granted to Overseer Purmeshri Dass, attached to the Saugor Division, Military Works, from 1st July 1878, or any subsequent date, from which he may avail himself of the same.

J. J. HUME, Colonel,
Supdg. Engr., Oudh Command,
Military Works.

CONSULTING ENGINEER TO THE GOVERNMENT OF INDIA FOR GUARANTEED RAILWAYS.

NOTIFICATION.

Lahore, the 25th June 1878.

No. 1318.—The following extract from North-West Provinces Government Gazette Notification

No. 459 E, dated 21st March 1878, is republished in Part II of Gazette of India:—

No. 459 E.

GOVERNMENT N.-W. P. AND OUDH, P. W. DEPARTMENT.

ESTABLISHMENT.

NOTIFICATION.

Dated 21st March 1878.

The following promotion is hereby notified:—

NAME.	Present Grade.	Grade to which promoted.	With effect from	Nature of promotion.	REMARKS.
Captain H. Dove-ton, R.E.	Executive Engineer, 3rd Grade	Executive Engineer, 2nd Grade	1st October 1877.	Permanent.	Vice Mr. W. Hall, retired.

J. G. MEDLEY, Colonel, R.E.,
Consulting Engineer.

DIRECTOR OF STATE RAILWAYS, Central System.

NOTIFICATIONS.

Nynee Tal, the 24th June 1878.

No. 45.—Mr. C. H. Crondace, Executive Engineer, 3rd Grade (temporary rank), Western Rajputana State Railway, is granted eighteen months' furlough to Europe, under Chapter IV, Section 12 of the Civil Leave Code, and the necessary subsidiary leave not exceeding thirty days, the latter with effect from the 1st July 1878, or such subsequent date as he may avail himself of it.

No. 46.—With reference to Government of India, Public Works Department, Notification No. 255, dated 18th June 1878, Mr. H. Vacher, Executive Engineer, 4th Grade (since deceased), and Babu Mul, Assistant Engineer, 3rd Grade, are posted to the Western Rajputana Railway.

W. C. FURNIVALL,
Offg. Director.

Western System.

Murree, the 17th June 1878.

No. 45.—Mr. E. B. Medley, Assistant Engineer, 1st Grade, Indus Valley State Railway, availed himself of the furlough granted him in this Office Notification No. 10 of the 4th February last, on the 3rd April 1878, from which date he has been granted seventeen days' subsidiary leave preparatory to the furlough.

The 20th June 1878.

No. 46.—Mr. S. Williams, Accountant, 4th Grade, Office of Deputy Examiner of Accounts, Punjab Northern State Railway (Open Line), is granted privilege leave for two months from 12th instant.

F. W. PEILE, Col., R.E.,
Director of State Railways,
Western System.

DIRECTOR OF STATE RAILWAY STORES.

NOTIFICATION.

Simla, the June 1878.

No. 2.—Mr. W. Watson, Store-keeper for State Railways, Calcutta, has been granted by Her Majesty's Secretary of State for India, six months' further extension of leave on medical certificate from the date of expiration of the leave notified in Director of State Railway Stores' Notification No. 1 of the 8th January 1878.

R. C. B. PEMBERTON, Major, R.E.,
Director of State Railway Stores.

HOLKAR AND NEEMUCH STATE RAILWAYS.

NOTIFICATION.

Neemuch, the 20th June 1878.

No. 27.—Mr. J. W. Buyers, Executive Engineer, 2nd Grade, Neemuch Division, returned to duty, on the forenoon of 16th June 1878, from one month's privilege leave granted him in Notification No. 24, dated 23rd May 1878. He availed himself of this leave from the 20th May 1878.

CHARLES CHEYNE,
Engineer-in-Chief.

INDUS VALLEY STATE RAILWAY.

NOTIFICATIONS.

The 17th June 1878.

No. 122.—With reference to Government of India, Public Works Department, Notification No. 249 of 6th June 1878, Mr. C. Brown Probationary Accountant, 2nd Grade, reported his arrival at Mooltan on the forenoon of the 5th instant and is posted to the Office of the Examiner of Accounts, Open Line.

No. 123.—With reference to Government of India, Public Works Department, Notification No. 237 of the 28th May 1878, Mr. R. T. Albert, Accountant, 1st Grade, reported his arrival at Mooltan on the forenoon of the 6th June 1878.

No. 124.—With reference to Government of India, Public Works Department, Notification No. 236 of the 28th May 1878, Mr. N. M. Carnell, Probationary Accountant, 3rd Grade, reported his arrival at Mooltan on the forenoon of the 2nd instant and is posted to the Office of Examiner of Accounts, Open Line.

No. 125.—With reference to Government of India, Public Works Department, Notification No. 62 of 4th February 1878, Mr. F. N. Newton, Travelling Inspector of Accounts, reported his arrival at Mooltan on the forenoon of the 3rd June 1878 and is attached to the Office of Examiner of Accounts, Open Line.

No. 126.—With reference to Government of India, Public Works Department, Notification No. 238, dated 28th May 1878, Mr. F. W. Eicke, Accountant, 3rd Grade, reported his arrival at Mooltan on the forenoon of the 10th instant and is posted to the Office of the Examiner of Accounts, Open Line.

The 19th June 1878.

No. 128.—With reference to Government of India, Public Works Department, Notification No. 229 of 21st May 1878, Mr. F. Morrison, Examiner of Accounts, Open Line, reported his arrival at Mooltan on the forenoon of 18th instant.

No. 129.—The following transfers have been made by the Superintending Engineer, Northern District:—

Mr. P. Duncan, Assistant Engineer, 1st Grade (temporary rank), from the Ghotki to the Indus Division.

Mr. E. Leycester, Assistant Engineer, 2nd Grade, from the Ghotki to the Indus Division.

Mr. A. Sneddon, Sub-Engineer, 1st Grade, from the Ghotki to the Indus Division.

Mr. G. F. Ruddel, Temporary Supervisor, 1st Grade, from the Ghotki to the Indus Division.

Private J. Morrison, Overseer, 1st Grade, from the Ghotki to the Indus Division.

NOTICE.

Mooltan, the 17th June 1878.

On and from Monday the 1st July 1878, the Indus Valley State Railway will be opened for public traffic from Muzufferabad Junction to Rohri, the Indus Valley State Railway trains running into and out of the Mooltan Station of the Sindh, Punjab and Delhi Railway.

For Time Bill see separate advertisement.

M. RAYNE,
Engineer-in-Chief.

PUNJAB NORTHERN STATE RAILWAY.

NOTIFICATIONS.

Rawalpindi, the 22nd June 1878.

No. 44.—Mr. J. V. Jones, Accountant, 2nd Grade, Office of the Examiner of Accounts, returned to duty from one year's furlough granted to him by Notification No. 78, dated 21st July 1877, on the forenoon of the 4th June 1878.

No. 45.—Mr. A. W. Spratt, Supervisor, 2nd Grade, Ravi Division, is allowed three months' privilege leave, with effect from the forenoon of the 1st June 1878.

No. 46.—Mr. J. W. Corfield, Store-keeper, 2nd Grade, Soan Depot Stores, is allowed three months' privilege leave, with effect from the 18th May 1878.

J. BONUS, Lieut.-Col., R.E.,
Engineer-in-Chief.

RAJPUTANA STATE RAILWAY.

NOTIFICATIONS.

Agra, the 24th June 1878.

No. 46.—Mr. H. J. Oddie, Assistant Engineer, attached to the Agra Division, Rajputana State Railway, availed himself on the 31st May 1878 of the three months' leave granted him under Manager's Notification No. 42, dated 11th June 1878.

No. 47.—Mr. R. A. Way, Assistant Engineer, 1st Grade (temporary rank), attached to the Agra Division, Rajputana State Railway, reported his return on the forenoon of the 17th June 1878 from the privilege leave granted him under Manager's Notification No. 22, dated 23rd April 1878.

The 25th June 1878.

No. 48.—With reference to the Government of India, Public Works Department, Notification No. 208, dated 8th May 1878, Mr. H. P. Edwards, Store-keeper, 2nd Grade, reported his arrival on the forenoon of the 24th June 1878.

T. F. DOWDEN, *Major, R.E.,*
Offg. Manager.

ACCOUNTANT GENERAL'S OFFICE

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

No. 263.—*Statement of the Monthly Accounts of the several Branches of the Public Works Department received in the Office of the Accountant General, Public Works Department, up to the 15th June 1878.*

PUBLIC WORKS (BUILDINGS AND ROADS BRANCH AND MILITARY WORKS BRANCH) AND TELEGRAPH.				IRRIGATION.				STATE RAILWAYS (CAPITAL).			
Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.	Order of receipt.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Rajpootana ...	Mar. 1878	May 18, 1878	1	Rajpootana ...	Mar. 1878	May 15, 1878	1	Rangoon and Shweliang Valley.	Mar. 1878	May 1, 1878
2	Assam ...	Ditto ...	Do. 21, "	2	Punjab ...	Ditto ...	Do. 28, "	2	Tirhoot Surveys ...	Ditto ...	Do. 7, "
3	Simla Imperial Circle.	Ditto ...	Do. 21, "	3	British Burmah ...	Ditto ...	June 2, "	3	Khamgaon ...	Ditto ...	Do. 16, "
4	Punjab ...	Ditto ...	Do. 24, "	4	Bengal ...	Ditto ...	Do. 6, "	4	Rawul Pindee and Attock.	Ditto ...	Do. 30, "
5	Grand Trunk Road, Lahore to Jhelum.	Ditto ...	Do. 27, "	5	Mysore ...	Ditto ...	Do. 5, "	5	Western Rajpootana Nagpur and Chhatishgarh.	Ditto ...	Do. 23, "
6	Berars (Assigned Districts.)	Ditto ...	Do. 27, "	6	Madras ...	Ditto ...	Do. 6, "	6	Calcutta and South-Eastern.	Ditto ...	Do. 24, "
7	Hyderabad ...	Ditto ...	Do. 20, "	7	Bombay ...	Feb. 1878	May 1, "	7	Betha Extension Surveys.	Ditto ...	Do. 24, "
8	Port Blair ...	Ditto ...	Do. 29, "	8	North-Western Provinces.	Ditto ...	Do. 4, "	8	Nulhattee ...	Ditto ...	Do. 20, "
9	Central Provinces...	Ditto ...	Do. 29, "					9	Wurdah Valley ...	Ditto ...	Do. 20, "
10	Military Works ...	Ditto ...	June 1, "					10	Sindia ...	Ditto ...	Do. 20, "
11	Central India ...	Ditto ...	Do. 1, "					11	Tirhoot ...	Ditto ...	Do. 20, "
12	Mysore ...	Ditto ...	Do. 5, "					12	Patna and Gaya ...	Ditto ...	Do. 20, "
13	Coorg ...	Ditto ...	Do. 5, "					13	Jhelum to Rawul Pindee.	Ditto ...	Do. 30, "
14	Buildings under Quetta Agency.	Ditto ...	Do. 6, "					14	Punjab Northern ..	Ditto ...	Do. 30, "
15	Madras ...	Ditto ...	Do. 7, "					15	Neemuch ...	Ditto ...	Do. 30, "
16	British Burmah ...	Ditto ...	Do. 10, "					16	Ujjain and Bhopal Surveys.	Ditto ...	Do. 30, "
17	Bombay ...	Feb. 1878	May 1, "					17	Store-keeper, Calcutta.	Ditto ...	Do. 30, "
18	North-Western Provinces.	Ditto ...	Do. 4, "					18	Dhond and Munmad Nizam's.	Ditto ...	Do. 30, "
19	Oudh ...	Ditto ...	Do. 4, "					19	Hyderabad ...	Ditto ...	Do. 30, "
20	Bengal ...	Ditto ...	Do. 6, "					20	Rajpootana ...	Ditto ...	June 1, "
21	Indo-European Telegraph.	Ditto ...	Do. 7, "					21	Mysore ...	Ditto ...	Do. 4, "
22	Indian Telegraph..	Ditto ...	Do. 27, "					22	Indus Valley ...	Ditto ...	Do. 6, "
								23	Northern Bengal ...	Ditto ...	Do. 11, "
								24	Rangoon and Irrawaddy Valley.	Feb. 1878	May 1, "
								25	Hubli and Karwar	Ditto ...	Do. 3, "
								26	Assam Extension	Ditto ...	Do. 20, "
								27	Bellary and Hubli	Ditto ...	Do. 21, "
								28	Seesaugur Coal Line Survey.	Jan. 1878	Apr. 10, "
								29	STATE RAILWAYS (REVENUE).		
								30	Omrattee ...	Mar. 1878	May 17, 1878
								31	Khamgaon ...	Ditto ...	Do. 17, "
								32	Wurdah Valley ...	Ditto ...	Do. 20, "
								33	Calcutta and South-Eastern.	Ditto ...	Do. 24, "
								34	Tirhoot ...	Ditto ...	Do. 24, "
								35	Punjab Northern	Ditto ...	Do. 27, "
								36	Nulhattee ...	Ditto ...	Do. 20, "
								37	Nizam's ...	Ditto ...	Do. 30, "
								38	Sindia ...	Ditto ...	June 6, "
								39	Siolkar ...	Ditto ...	Do. 7, "
								40	Northern Bengal ...	Ditto ...	Do. 7, "
								41	Neemuch ...	Ditto ...	Do. 7, "
								42	Rajpootana ...	Ditto ...	Do. 16, "
								43	Rangoon and Irrawaddy Valley.	Feb. 1878	May 30, "

J. J. McLEOD INNES, *Lieut.-Colonel, R.E.*,

The 13th June 1878.

Accountant General, P. W. Dept.

Statement of the Affairs of the Bank of Bengal for the week ending 25th June 1878.

[illegible]

BANK OF BENGAŁ,
Calcutta, 27th June 1878.

W. WESTLAND,
Offg. Chief Acctt. & Depy. Secretary.

By order of the Directors,

R. HARDIE.
Secy. & Treasurer.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

Allahabad Circle.

REGISTERED NOTES.			NOTES WHOLLY LOST OR DESTROYED.		
Register No.	No. of Notes.	Value.		Name of Claimant.	
		Rs.			
192	... D 5—87960	... 20	...	Baboo Aswinikumar Dutt, Allahabad.	
193	... D 4—87655	... 50	...	C. Swetenham, Esq., Mozaffernuggar.	
	... —87656	... 50	...		
194	... D 7—94493	... 100	...	The Post Master General, N.-W. P., Allahabad.	
	D 18—17414	... 100	...		
	... —18444	... 100	...		

NOTES PARTIALLY LOST OR DESTROYED.

			Rs.	
277	... D 14—08673	...	20	... } Sunkatadeen, Sultanpur.
	... " —08674	...	20	... }
278	... D 10—80022	...	5	... Nathu Ram, Husiarpur.
38	... D 10—82865	mis-	5	... Muthra Pershad, Allahabad.
	... " —82867	matched }		
39	... D 11—53474	ditto	10	... Hurbuns Sahai, Budson.
	... " —44905			

ALLAHABAD,—Paper Currency Office; }
The 20th June 1878. }

T. H. S. BIDDULPH,
Asst. Acct. Genl., in charge of Paper Currency Office.

Calicut Circle.

NOTES PARTIALLY LOST OR DESTROYED.				
No. of Notes.		Value.	Name of Claimant.	
		Rs.		
J	7—74245	...	5	...
J	9—07563	...	10	...
J	4—82363	...	50	...
J	5—80573	} wrongly joined }	20	...
J	5—80574			...
J	9—12776	} ditto	10	...
J	9—12785		...	
J	6—91282	...	10	...
			...	Kunukurti Sayamma, of Nellore.
			...	Nusserwanjee Bomunjee, of Cannanore.
			...	V. M. A. R. Allagappa Chetty, Coral Merchant Street, Madras.
			...	Valjee Shamjee, Guzeratee Merchant, Calicut.
			...	Kanjee Khimjee, Guzeratee Merchant, Calicut.
			...	Mr. A. Brown, of Tellicherry.

CALCUTTA.—Paper Currency Office; }
The 14th June 1878. }

J. C. WINSCOM,
Depy. Collr., in charge of Paper Currency.

Calcutta Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
123	... A 83-48876	Rs. 50	Mr. A. M. Bose.
124	... O 33-75412	100	Mr. J. English.
126	... O 33-12485	100	The Telegraph Master in charge Coconada.
	... " -66982	100	
	... " -40579	100	
	... O 22-09127	20	
127	... O 22-09127	20	Mr. B. Greer.
128	... O 29-22908	1,000	Hurry Narain Lutchmi Narain Soonee.
129	... L 99-60657	10	The Post Master, Calcutta.
	... O 10-63409	10	
131	... O 17-13061	10	Mr. R. Kershaw.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
72	... O 3-89616 } ... " -89637 }	20	Babu Peary Mohan Sircar.
73	... O 20-29442 } ... " -29441 }	20	Khowjee Ali Hasan.
74	... L 39-87571 } ... L 72-47296 }	10	Byramjee Sorabjee Balwala.
75	... O 9-01443 } ... O 5-94471 } ... L 23-88628 } ... " -88626 }	10 5	Roop Lal Roghoo Nath Das.
76	... O 5-53164 } ... O 9-81036 }	10	
136	... O 16-81984	10	Mohamed Amanoolah.
137	... L 59-68353	10	Mathura Ram.
138	... L 23-10336	5	Babu Prosanno Coomar Mitter.
139	... L 40-60200	10	The Sub-Overseer, New Main Line Division, W. J. Canal, Kurnal.
140	... L 26-63240	5	Messrs. Ball, Hobson and Co.
141	... O 17-22403	10	Mrs. E. G. Glazier.
142	... L 84-36179	100	Raham Ali Sodagur.

CALCUTTA.—Paper Currency Dept.;
The 28th June 1878.

R. A. STERNDALÉ,
Assistant Commissioner of Paper Currency.

Lahore Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
36	... E 9-07417	5	The Post Master General, N.-W. P., Allahabad.
37	... E 2-33874	500	Roop Chund and Beharee Lall, Amritsar.
38	... E 15-24094	50	T. Crampton, Esq., 59th Regiment, Dugshai.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
68	... E 8-06299 ... E 16-05571 ... E 12-08291	5 10 20	D. P. Masson, Esq., Proprietor, "Civil and Military Gazette" Press, Lahore.

LAHORE.—Paper Currency Office;
The 22nd June 1878.

W. T. PIERCY,
Asst. to Acctt. Genl., in charge of Currency Office.

Madras Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
30	... B 46-25393	5	G. W. H. Shaw, Esq., Moodanoor.
31	... B 53-66949	10	Khader Khan, Peon, Government Office, Ootacamund.
32	... B 41-74579	10	Amildar of Kavaledurga.
33	... B 36-68783 ... " -68785	5 5	A. S. Moonesawmy Chetty, Choolay, Bangalore.

NOTES PARTIALLY LOST OR DESTROYED.

Register No.	No. of Notes.	Value.	Name of Claimant.
85	... B 39-21278	5	N. P. Ramachendriah, alias Ramachendra Numbiah, Trichinopoly.
86	... B 53-74980 ... B 36-34823	10 20	Rev. E. L. Kleiner, St. Mary's Church, New Market, Bangalore.
89	... B 40-79135	10	
90	... B 46-17948	5	Messrs. Robertson Brothers & Co., Dharwar.
91	... B 53-65178	10	P. Nagannah, Merchant, No. 41, Goorooapah Chetty Street, Madras.
92	... B 40-74786 ... B 53-68627	5 10	D. V. Ramiah, No. 89, Veerapillay Street, Black Town, Madras.
93	... B 53-93668	10	
94	... B 53-49123 ... " -94785	10 10	T. Moothosawmy Pillay, Cashier, S. I. Railway, Egmore.
			Lieutenant B. Y. M. Gompertz.
			C. Gopaul Naicker, No. 17, Sooboo Chetty Street, Peddoo Naick's Pettah, Madras.

FORT ST. GEORGE.—Paper Currency Office;
The 17th June 1878.

G. W. CLINE, LL.D.,
Asst. to the Acctt. Genl., in charge of Paper Currency Office.

Kurrachee Circle.

No. of Notes.	Value.	Name of Claimant.
G 7-21384	50	Mr. Ramchund Jawardass, Overseer, P. W. D., Rori Canals.
G 14-01210	10	Surgeon W. A. Barren, Civil Surgeon, Tannah.

KURRACHEE.—Paper Currency Dept.;
The 18th June 1878.

W. A. INGLE,
Asstt. Depy. Commr. of Paper Currency.

Bombay Circle.

Register No.	No. of Notes.	Value.	Name of Claimant.
1878.		Rs.	
W37	... M 31-90730	10	Ramkisto Chunder, No. 10, Middleton Street, Calcutta.
W38	... M 40-49793	10	Chief Inspector of Post Offices, C. P. & B.
1876.		Rs.	
H78	... M 5-66776	50	Laxumon Dinker Bhide, Satara.
1878.		Rs.	
H89	... M 22-93096	20	Hurrychand Bhawoo, Executive Engineer, Presidency Office, Bombay.
H90	... M 40-52076 } ... M 32-54227 } ... M 6-07703 }	10 each 5	Dhondo Ramchandra, Storekeeper, P. W. D., Bhosawal Sub-division.

BOMBAY.—Paper Currency Dept.;
The 25th June 1878.

W. WELLS,
Assistant Commissioner.

GOVERNMENT RESERVE TREASURY.

Statement of the amount of Cash held in the Reserve
Treasury of the Government of India.

The 27th June 1878 ... Rs. 84,18,697-12-10

W. WATERFIELD,
Treasurer to the Govt. of India.

CALCUTTA,
28th June 1878.

Report of a Deserter from the 59th Regiment of
Foot, dated at Dagskai, this 24th day of June
1878.

Number, Rank, and Name,— No. 1103, William Henry Squire.	Date of Enlistment,—15th May 1867.
Age,—34 years 1 month.	At what Place Enlisted,— Westminster.
Size,—5 feet 10½ inches.	Parish and County in which Born,—P esterborough, Northampton.
Color of— Complexion, fresh; hair, brown; eyes, brown.	Marks,—Mole in left groin.
Date of Desertion,—19th June 1878.	Trade,—Shoemaker.
Place of Desertion,—Dag- skai.	Coat or Jacket,—... Waistcoat,—... Breeches or Trowsers,—... Remarks,—None.

R. LACY, Col.,
Comdg. 59th Regt.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 21st June 1878.

No. 24E.—Appointments in the Post Office
Department made by the Director General:—

POSTAL CIRCLE, N.-W. PROVINCES.

Mr. J. G. J. Hamilton has been appointed to
office as Inspector of Post Offices, Morad-
abad Division.

Mr. A. H. Sparling, a Candidate Inspector, has
been appointed to be an Inspector of the 4th
Grade.

POSTAL CIRCLE, PUNJAB.

Lalla Dowlet Ram has been appointed Super-
intendent of the Office of the Post Master
General, Punjab.

Mr. E. W. Considine has been appointed to
office as Inspector of Post Offices, Derajat
Division, vice Mr. W. T. Vansomeren on pri-
vilege leave.

POSTAL CIRCLE, MADRAS.

Mr. J. D'Caster has been appointed to be Su-
perintendent of the Office of the Post Master
General, Madras.

JOHN DILLON,
for Dir. Genl. of the Post Office of India.

The 28th June 1878.

Mails for Madras, Ceylon, and the Intermediate
Ports, Mauritius, Batavia, Singapore and China,
for transmission per French Steamer *Meinam*, will
be closed at the General Post Office on Satur-
day, the 29th June 1878, at 6 p. m.

Mails for Persian Gulf, for transmission per
Steamer from Bombay, will be closed at the
General Post Office on Sunday, the 30th June
1878, at 6 p. m.

The next Overland Mail via Bombay will close
at the General Post Office on Tuesday, the 2nd
July 1878. Mails for Mauritius, St. Denis and
Réunion can be forwarded.

2. Book-post and pattern packets must be
posted on the 1st July 1878.

N. B.—The Letter Box will close at 6 p. m. precisely,
after which hour overland letters, fully prepaid and bear-
ing an extra postage stamp of two (2) annas on each cover
will be received up to 6-30 p. m., or bearing an extra
postage stamp of four (4) annas on each cover, up to 7 p. m.

Mails for Madras, Ceylon, and the Intermediate
Ports, for transmission per Steamer *Khandalla*, will
be closed at the General Post Office on Wed-
nesday, the 3rd July 1878, at 6 p. m.

Mails for Rangoon, Moulmein and Straits, for transmission per Steamer *Pemba*, will be closed at the General Post Office on Friday, the 5th July 1878, at 6 P. M.

Mails for Chittagong, Akyab and Kyouk Phyou, for transmission per Steamer *Medina*, will be closed at the General Post Office on Friday, the 5th July 1878, at 6 P. M.

Mails for Port Blair and Camorta, for transmission per Steamer *Satara*, will be closed at the General Post Office on Friday, the 5th July 1878, at 6 P. M.

Mails for Ceylon, Straits, Hong-Kong, United States of America, and the Colonies of Queensland, New South Wales and Victoria, *via* Torres Straits (letters, &c., for the latter Colony must be specially superscribed), for transmission per Steamer from Bombay, will be closed at the General Post Office on Friday, the 5th July 1878, at 6 P. M.

Mails for Madras and Ceylon, for transmission per Peninsular and Oriental Steamer *Hydaspes*, will be closed at the General Post Office on Monday, the 8th July 1878, at 6 P. M.

List of Unclaimed Letters lying in the Calcutta Post Office on the 28th June 1878.

Autram, J.	Lewis, Mrs.
Barnett, H. E.	Loaf, Mr.
Barnes, J. L.	Lvall, Mrs.
Baker, Mrs. M.	Mason, Mr.
Bowhay, C. E.	Matta, M.
Broad, Alfred A.	Matida, Mrs.
Button, Alfred.	McNaught, Thomas.
Callum, P. S.	McDermatt, Mrs.
Calance, Mr.	Miller, Mrs. J. B.
Carlisle, H.	Miller, Alex.
Cardozo, Miss M. & C.	Mitter, P. N. & Co.
Caston, H. P.	Moran, Dr. J.
Christopher, E.	Murreuz, Matilda Casta.
Chalmers, Mrs.	O'Connor, E. P.
Dallas, R.	Paul, H. B.
Dave Carson, Madame.	Peppe, G. T.
DeMello, A. M.	Pereira, D. M.
Deat, Mr.	Paurie, H.
Dodd, John.	Presgrave, Duncan.
Dundas, R. H.	Preston, Mrs. T.
Elphinstone, Esq.	Ried, W.
Fitzgerald, Mrs. Annie.	Romant, Simon Joseph.
Foy, W. C.	Shroff, D. H.
Goode, H. F.	Smith, George.
Grant, R.	Steans, H.
Harrison, W.	Taylor, Edward.
Hastings, J.	Wigley and Thomas,
Hay, Mrs. C.	Messrs.
Hoff, Mrs. E. A.	Wigley, William.
Kali Churn Mookerjee.	

Letters marked "Care of Post Office, to be kept till called for."

A. C. S.	Doherty, Mrs.
Allen, D. B.	Desbois, Mademoiselle.
Beck, Robt. A.	Dignam, O.
Bell, Mrs.	Dino Nath Ganguli.
Biden, C. S.	Estern, Lieb.
Black, Alex.	E. M.
Blannen, E.	Fitzgerald, Lt.
Bomford, Rbt.	Freeman, A.
Bull, Alex.	G, care of Post Office.
Campbell, Allen.	Grigg, Mrs.
Carew, Mrs.	Hall, J. S.
Carew, Robt. G.	Hall, Mrs. L. J.
Curlander, S.	Hamilton, William.
Chetty, Ajjalla.	Hanlon, James.
Chucklum Lal Roy.	Hart, H. H.
Clerk, L. S.	Harz, Mrs. Fannie.
Cooper, Thomas.	Hillier, R.
Crouch, Thomas.	H. J. M.
Cumberland, G. L.	Johnson, Mrs. R.
Dean, J. J.	Jones, H. R.

Jones, Miss.	Robinson, Alfred E.
Kelley, H. E.	Ross, C. Henry.
Kennedy, C.	Sachs, E. T.
Kenya, T. C.	Savenoaks, C.
Laukan, S.	Schenek, R.
Lieberman, S.	Scrudy, C.
Macmullen, Miss A.	Simpson, Jas. S.
Macphityre, A.	Steward, William.
Marett, Chas.	Stone, A.
McGee, W. C.	Tackoorah.
McMullen, Mrs.	Tarnowski, L.
Mesers, Mrs.	Webb, W. T.
Milner, T.	Webster, David.
Montague, E.	West, Mrs. Mariane.
Morrison, G.	Wile, W. M.
Oxley, F. H.	Williams, W. J.
Perrier, Anthony.	Williams, Fred.
Phelan, Mr.	Williams, T. C.
Pilot, M.	Williams, H.
Powell, W. T.	Wilson, H. C.
Priestman, Arnold.	Wildin, F. W.
Purvell, Jas.	X X X, care of Post Office.
Reay, Ch. T.	Younge, S. D.

Newspapers.

Blannen, E.	Ludrick, Geo.
Cuthell, Jno.	Macdonald, M. J.
Edwards, Lawrence (of Lieth.)	Macmullen, Miss H. A.
Elworthy, H.	Morrison, Geo.
Fraser, Thos.	Roberts, T. K.
Ludwig, Thomas.	Thomas, H. P.
	Wildin, F. W.

Registered Letters.

DaCosta, W. A.	Tarnowski, LeComte, D.
Koru, L.	

E. C. GEORGE,
Presidency Post Master.

NOTICE.

LOUDH FOREST DEPARTMENT.

BYRAMGHAT DEPÔT.

On the Oudh and Rohilkhand Railway.

From this date the prices of Sál beams and scantlings supplied from this Depôt will be as follows:—

BEAMS—
21 feet length @ Rs. 2 10 0 per cubic foot.
22 " @ " 2 12 0 "
23 " @ " 2 14 0 "
24 " @ " 3 0 0 "

Above the lengths given two annas per foot run will be charged. Any inches over the foot will be charged as a foot.

SCANTLINGS—
from 12 to 20 feet @ Rs. 2 8 0 per cubic foot.
under 12 & over 7 " @ " 2 4 0 "
under 7 " @ " 2 0 0 "

The above prices are for ordinary building purposes.

For *planking, sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over @ Rs. 2-4-0 per cubic foot, provided the scantlings are taken in fair proportion.

SECOND AND THIRD CLASS TIMBER will be sold, and price fixed by agreement.

AUCTION SALES will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests,

SIMPSON HILLIER,

Assistant Conservator of Forests.

The 1st June 1877.

SIMLA WATER SUPPLY WORKS.

NOTICE TO CONTRACTORS.

Tenders are hereby invited for the construction of the Simla Water Supply Works, including all materials necessary for the same.

The drawings, specifications and estimates of the works may be seen daily from 11 till 4 o'clock, Sundays and holidays excepted, at undersigned's office.

Forms of tender with schedules of quantities of works, and two specifications comprising the conditions under which the contract works are to be executed, can be obtained from undersigned on remitting Twenty rupees in advance payment thereof.

The contractor whose tender may be accepted will have to take over at a valuation any specified works which may be in progress by Government agency at date of his Tenders acceptance. The valuation will not exceed the cost of work executed at estimated rates.

The lowest or any tender will not necessarily be accepted.

No tender will be entertained, except it be on the approved Form.

Tenders are to be forwarded to undersigned in registered covers superscribed "Tender for Simla Water Supply Works" so as to reach him not later than 20th August 1878.

WM. SMITH, C.E.,

Supdg. Engineer, Simla Imperial Circle.

SIMLA,
The 20th May 1878. }

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Kurrachee to Vingorla. Compiled from the latest Government Surveys, by R. C. Carrington, 1878. Price, Rs. 1.

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Sketch of the Entrance to Rajpuri River. By Navigating Lieutenant W. P. Haynes, R.N., 1876. Price, Annas 8.

Goa and Marmagao Roadsteads. By Commander A. D. Taylor, 1877. Price, Annas 12.

Narakel Anchorage. Compiled from the latest Government Surveys, 1878. Price, Annas 8.

Quilon Roads. Lieutenant Taylor, I.N., 1858. Price, Annas 8.

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Coronge Island to White Point, including the Gulf of Martaban. Compiled from the latest Government Surveys, corrected to 1878. *Price, Re. 1.*

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Coast of Tenasserim—Tavoy River, from a Sketch by Lieutenant R. Moresby, with Corrections and Additions, by Commander A. D. Taylor, 1876. *Price, Re. 1.*

SIAM, MALAY PENINSULA, WEST COAST.

Hayes Island to the Pilgrims. Surveyed by Commander A. deRichelieu, Siamese Royal Navy, 1877. *Price, Re. 1.*

Kopah Inlet, from a Sketch by Commander A. D. Taylor, 1876. *Price, Re. 1.*

Salang Island (Junkseylon). Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

Junkseylon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, H. M. Siamese Navy, 1876. *Price, Re. 1.*

GULF OF SIAM.

Patani Bay. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. *Price, Annas 8.—(Shortly).*

Singora Roadstead and Inner Harbour. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. *Price, Re. 1.—(Shortly).*

NOTE.—Hooghly River Charts are procurable only at the Port Office.

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, and South America, with Charts, by Commander A. D. Taylor, F.R.G.S. Super Royal 8vo., cloth lettered. *Price, Rs. 16; packing and postage, Re. 1-12.*

Return of Wrecks and Casualties in Indian Waters for the year 1877, together with a Chart showing the positions in which they occurred. Prepared by R. C. Carrington, F.R.A.S., F.R.S.L., Registrar of Wrecks. *Price, Re. 2.*

List of Light-houses and Light-vessels in British India, (Suez to Singapore), corrected from official information. By R. C. Carrington, F.R.A.S., 1878. *Price, Re. 1.*

Spheroidal Tables, for every ten minutes quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude, or nautic miles contained in a degree of longitude under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression &c. By R. C. Carrington, F.R.A.S., 1877. *Price, Re. 1.*

Hydrographic Notices.

Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876. *Price, Annas 4.*

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Junkseylon and adjacent Islands. By Commanders A. deRichelieu and A. D. Taylor, I.N., 1876. *Price, Annas 4.*

False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876. *Price, Annas 4.*

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Mergui Archipelago. By Commander A. D. Taylor, I.N., 1878. *Price, Annas 4.*

Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, I.N., and the Master Attendant of Kurrachee, 1877. *Price, Annas 4.*

Notices to Mariners.

The following Notices to Mariners were issued during the year 1877. *Price, Anna 1 each:—*

- No. 1. Alteration in Manora Point Light, Kurrachee.
- " 2. Dangers at Goa and Marmago Roadsteads.
- " 3. Existence of rocky patches, Beypore.
- " 4. Out of print.
- " 5. Out of print.
- " 6. Out of print.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingie Island, Bassein River.

No. 9. Rock off Pegu Coast.

" 10. Out of print.

" 11. Out of print.

" 12. Out of print.

" 13. Position of Raleigh Rock, and additional beacons, Bombay.

" 14. Buoy, marking Gindurah Rock, Galle.

" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.

" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.

" 17. Out of print.

" 18. Out of print.

" 19. Correct position of Santipilly Light-house.

" 20. Anchorage Buoys in Madras Roadstead.

" 21. Light-vessel near Krishna Shoal, Burnee.

" 22. Additional information, Krishna Shoal Light Vessel and Light at Pooree.

" 23. Alteration of position of Chittagong Lights.

" 24. Night signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, Anna 1 each:—*

No. 1. Position of Middle Ground, Bombay.

" 2. Error in position of Krishna Shoal Light Vessel.

" 3. New lights in Sunda Strait, &c.

" 4. Corrected position of Krishna Shoal Light Vessel.

" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.

" 6. Alteration of Malwan Light.

" 7. Kintoon Light Vessel. Yang-tse-Kiang.

" 8. Burgess Rock off Hinghie Island. Bassein River, Burma.

" 9. Fairway Buoy at False Point, Orissa.

" 10. Intended Light and Fog Signal on Little Bassas Rocks, Ceylon.

" 11. Intended alteration in Great Bassas Rocks Fog Signal. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.

" 12. Fog signals and distinguishing marks for Light Vessels, River Hooghly.

" 13. Exhibition of light on Little Bassas Rocks, Ceylon.

" 14. Beacon on Choul Kedu Rock, Bombay.

" 15. Shoal near Tumb Island (Jazrat Tanb), Persian Gulf.

" 16. Light at Batticaloa, Ceylon.

* * * The above rates are exclusive of mounting, packing, and postage.

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Vol. VIII.—The Panjáb Code. *Price, Rs. 4-8; packing and postage, 8 annas.*

In the Press:

Vol. IX.—The Lower Provinces Code.

Army List—New Number.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is appended the Civil Service Gradation List, corrected up to 1st July 1878. *Price, Rs. 4; packing and postage, 6 annas.*

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Memorandum of Practice in the trial of Civil Suits. Issued by the High Court of Judicature at Fort William in Bengal, 1876. *Price, 4 annas; postage, 1 anna.*

Ditto ditto in Urdu. *Price, as above.*

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

The interest and responsibility of Mr. Framjee Hormusjee in our firm has ceased and determined on and from the 6th November 1877; and Mr. Hormusjee Merwanjee Mehta and Mr. Munchersha Sorabjee Mehta have been admitted partners therein from that date.

FRAMJEE HORMUSJEE & Co.

HONG-KONG,
The 19th November 1877.

PROMISSORY NOTES.

Lost.

The Government Promissory Note No. 075221 of 1842-43 for Rs. 10,000, at 4 per cent., proprietor Sri Penumetcha Sitaramaraja Garoo, having been lost between Madhuravada and Neelayamma Chuttram in the Vizagapatam District, due intimation has been given to the Bank of Bengal.

Y. MULLIKARJUNULU,
Attorney.

VIZAGAPATAM,
The 16th December 1877.

Lost

The Government Promissory Note No. 087736 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally standing in the name of Mudhoobundoss Dwarkadoss, and last endorsed to Jadubchunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to

be made for the issue of the duplicate in favour of the proprietor.

JADUBCHUNDER PAL.

CALCUTTA,
The 4th January 1878.

Lost

The halves of the undermentioned Government Promissory Notes aggregating Rs. 4,500, standing in the name of the late W. T. Lindsay. Payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of Duplicates in favor of the proprietor, viz:—

Lower half of 4 per cent. Government Promissory Note, No. 038336 of 1842-43, dated 1st February 1843	...for Rs.	1,000
Lower half of 4 per cent. Government Promissory Note, No. 068458 of 1865, dated 1st May 1865	...for Rs.	1,000
Lower half of 4 per cent. Government Promissory Note, No. 068459 of 1865, dated 1st May 1865	...for Rs.	1,000
Lower half of 5½ per cent. Note, No. 020573 of 1859-60, dated 31st May 1859	...for Rs.	500
Upper half of 5½ per cent. Note, No. 036523 of 1859-60, dated 31st May 1859		Rs. 1,000
		Rs. 4,500

L. P. D. BROUGHTON,
Administrator General of Bengal.

Lost

The Government Promissory Note No. 085045 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally

standing in the names of Dr. Charles, J. Jackson, and William M. Souttar, and last endorsed to Sreeramchunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

SREERAMCHUNDER PAL.

CALCUTTA,
The 4th January 1878. }

Destroyed

The Government Promissory Note, No. 038264 of the 4 per cent. of 1865 for Rs. 500, originally standing in the name of Chumpuclutta Dossy and last endorsed to Brijoomary Dossy, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

GOPAL CHUNDER BYSACK.
No. 69, Beadon Street, Calcutta.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The Judicial Assistant of Lahore has, by an order, dated the twentieth day of December 1877, appointed the Alliance Bank of Simla, Limited, to be Official Liquidator of the above-named Company.

Dated this 2nd day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTES.

Lost

The Government Promissory Notes Nos. 004596 and 004508 of 1872, 4½ per cent., for Rs. 1,000 each.

The Government Promissory Notes Nos. 017408 and 020269 of 1842-43, 4 per cent., for Rs. 500 each.

The Government Promissory Note No. 013809 of 1842-43, 4 per cent., for Rs. 600.

The Government Promissory Note No. 005899 of 1865, 4 per cent., for Rs. 500.

The above Promissory Notes, originally stand in the name of my husband Baboo Doorga Churn Banerjee, deceased, by whom they were never endorsed to any other person. Payment of the above notes, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of the proprietress.

NUNDORANEE DABEE.

Lost

The Government Promissory Note No. 076281 of 1842-43 for Rs. 10,000, at 4 per cent., proprietor Sri Penumetcha Sitaramaraja Garoo, having been

lost between Madhuravada and Neelayamma Chuttram in the Vizagapatam District, due intimation has been given to the Bank of Bengal.

Y. MULLIKARJUNULU,
Attorney.

VIZAGAPATAM,
The 16th December 1877. }

Lost

The Government Promissory Note No. 087736 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally standing in the name of Mudhoobundoss Dwarkadoss, and last endorsed to Jadubchunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

JADUBCHUNDER PAL.

CALCUTTA,
The 4th January 1878. }

Lost

The Government Promissory Note No. 085045 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally standing in the names of Dr. Charles, J. Jackson, and William M. Souttar, and last endorsed to Sreeramchunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

SREERAMCHUNDER PAL.

CALCUTTA,
The 4th January 1878. }

Lost

The halves of the undermentioned Government Promissory Notes aggregating Rs. 4,500, standing in the name of the late W. T. Lindsay. Payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of Duplicates in favor of the proprietor, viz :—

Lower half of 4 per cent. Government Promissory Note, No. 038336 of 1842-43, dated 1st February 1843 ...for Rs. 1,000
Lower half of 4 per cent. Government Promissory Note, No. 068458 of 1865, dated 1st May 1865 ...for Rs. 1,000

Lower half of 4 per cent. Government Promissory Note, No. 068459 of 1865, dated 1st May 1865 ...for Rs. 1,000
Lower half of 5½ per cent. Note, No. 020573 of 1859-60, dated 31st May 1859 ...for Rs. 500
Upper half of 5½ per cent. Note, No. 036523 of 1859-60, dated 31st May 1859 Rs. 1,000
Rs. 4,500

L. P. D. BROUGHTON,
Administrator General of Bengal.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1878.

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Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Probate of the last Will and Testament and Codicil thereto of Philippus A. Cavorke, late of No. 5, Rawdon Street, in the City of Calcutta, Esquire, a retired Merchant, deceased, having been this day granted by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate Jurisdiction, unto the Honorable Gregory Charles Paul, of Park Street, in Calcutta, aforesaid, the sole Executor of the said Will and Codicil,—All persons having claims against the Estate of the said deceased, are requested to make them known to A. St. John Carruthers, Solicitor, No. 7½, Hastings Street, Calcutta, and the Solicitor of the said Honorable Gregory Charles Paul, and all those indebted thereto are requested to pay to the said A. St. John Carruthers the amount of their respective debts without delay.

A. ST. JOHN CARRUTHERS,
Proctor

CALCUTTA,
The 4th January 1878. }

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The Judicial Assistant of Lahore has, by an order, dated the twentieth day of December 1877, appointed the Alliance Bank of Simla, Limited, to be Official Liquidator of the above-named Company.

Dated this 2nd day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTES.

Lost

The Government Promissory Notes Nos. 004596 and 004503 of 1872, 4½ per cent., for Rs. 1,000 each.

The Government Promissory Notes Nos. 017408 and 020269 of 1842-43, 4 per cent., for Rs. 500 each.

The Government Promissory Note No. 013809 of 1842-43, 4 per cent., for Rs. 600.

The Government Promissory Note No. 005899 of 1865, 4 per cent., for Rs. 500.

The above Promissory Notes, originally stand in the name of my husband Baboo Doorga Churn Banerjee, deceased, by whom they were never endorsed to any other person. Payment of the above notes, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of the proprietress.

NUNDORANEE DABEE.

Lost

The halves of the undermentioned Government Promissory Notes aggregating Rs. 4,500, standing in the name of the late W. T. Lindsay. Payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of Duplicates in favor of the proprietor, viz :—

Lower half of 4 per cent. Government Promissory Note, No. 038336 of 1842-43, dated 1st February 1843 ...for Rs. 1,000
Lower half of 4 per cent. Government Promissory Note, No. 068458 of 1865, dated 1st May 1865 ...for Rs. 1,000
Lower half of 4 per cent. Government Promissory Note, No. 068459 of 1865, dated 1st May 1865 ...for Rs. 1,000
Lower half of 5½ per cent. Note, No. 020573 of 1859-60, dated 31st May 1859 ...for Rs. 500
Upper half of 5½ per cent. Note, No. 036523 of 1859-60, dated 31st May 1859 Rs. 1,000
Rs. 4,500

L. P. D. BROUGHTON,
Administrator General of Bengal.

Lost

The Government Promissory Note No. 087736 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally standing in the name of Mudhoobundoss Dwarkadoss, and last endorsed to Jadubhunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

JADUBCHUNDER PAL.

Calcutta,
The 4th January 1878. }

Lost

The Government Promissory Note No. 085045 of 4 per cent. of 1st May 1865 for Rs. 5,000, originally standing in the names of Dr. Charles, J. Jackson, and William M. Souttar, and last endorsed to Sreeramchunder Pal, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

SREERAMCHUNDER PAL.

Calcutta,
The 4th January 1878. }



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Probate of the last Will and Testament and Codicil thereto of Philippus A. Cavorke, late of No. 5, Rawdon Street, in the City of Calcutta, Esquire, a retired Merchant, deceased, having been this day granted by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate Jurisdiction, unto the Honorable Gregory Charles Paul, of Park Street, in Calcutta, aforesaid, the sole Executor of the said Will and Codicil,—All persons having claims against the Estate of the said deceased, are requested to make them known to A. St. John Carruthers, Solicitor, No. 74, Hastings Street, Calcutta, and the Solicitor of the said Honorable Gregory Charles Paul, and all those indebted thereto are requested to pay to the said A. St. John Carruthers the amount of their respective debts without delay.

A. ST. JOHN CARRUTHERS,
Proctor.

Calcutta,
The 4th January 1878. }

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

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Dated this 2nd day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878,

to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTES.**Lost**

The Government Promissory Notes Nos. 004596 and 004503 of 1872, 4½ per cent., for Rs. 1,000 each.

The Government Promissory Notes Nos. 017408 and 020269 of 1842-43, 4 per cent., for Rs. 500 each.

The Government Promissory Note No. 013809 of 1842-43, 4 per cent., for Rs. 600.

The Government Promissory Note No. 005899 of 1865, 4 per cent., for Rs. 500.

The above Promissory Notes, originally stand in the name of my husband Baboo Doorga Churn Banerjee, deceased, by whom they were never endorsed to any other person. Payment of the above notes, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of the proprietress.

NUNDORANEE DABER.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 2, 1878. . { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The Judicial Assistant of Lahore has, by an order, dated the twentieth day of December 1877, appointed the Alliance Bank of Simla, Limited, to be Official Liquidator of the above-named Company.

Dated this 2nd day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

NOTICE.

The interest and responsibility of Mr. James Nicol Fleming in our firm has ceased. The business will be carried on by the remaining partner Mr. James Dyce Nicol.

NICOL, FLEMING & Co.

PROMISSORY NOTES.

Lost or Stolen

Government Promissory Note No. 035874, dated 1st February 1842-43, for Rs. 1,000, of the 4 per cent. Loan, standing in the name of Sreemutty Bhoobunnessory Dabee, widow of the late Baboo Troyluckonath Mookerjee of Godulparah, in the French Settlement. The Promissory Note in question had been stolen along with certain gold and silver articles of the value of Rs. 6,000—7,000, also belonging to her, and which Promissory Note and gold and silver articles were kept in a wooden box in the Godulparah house. The payment of interest and transfer of the said Promissory Note have been stopped in the Public Debt Office.

JOYKISSEN GANGOOLY,
Attorney for Sreemutty Bhoobunnessory Dabee.

Lost or Stolen

Government Promissory Note No. 056608, dated 1st February 1842-43, for Rs. 1,000, of the 4 per cent. Loan, belonging to Sreemutty Degumbory Dabee, widow of Baboo Gora Chand Roy, late of Garooleah in the District of 24-Pergunnahs, and which Promissory Note was kept by her with her daughter Sreemutty Bhoobunnessory Dabee, widow of Baboo Troyluckonath Mookerjee, late of Godulparah, in the French Settlement. The said Promissory Note has been stolen along with another Promissory Note for Rs. 1,000 and certain gold and silver articles belonging to the said Sreemutty Bhoobunnessory Dabee of the value of Rs. 6,000 or 7,000 from a wooden box kept in the said Godulparah house. The payment of interest and transfer of the Promissory Note in question have been stopped in the Public Debt Office in Calcutta.

JOYKISSEN GANGOOLY,
Attorney for Sreemutty Degumbory Dabee.

Stolen

The Government Promissory Note No. 244501, of the 4½ per cent. of 1872, for Rs. 1,100, originally standing in the name of Ram Taruck Mookerjee, and last endorsed to Kadumbini Debee. Payment stopped at the Public Debt Office.

JOGENDRO NATH CHATTERJEE,
Ootterparrah, Zillah Hooghly.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1878.

{ Register
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PART III.

Advertisements and Notices by Private Individuals and Corporations.

BENGAL CIVIL FUND.

At a Half-yearly General Meeting of subscribers to the Bengal Civil Fund, held at the Town Hall, Calcutta, on Monday, the 30th January 1878.

PRESENT:—The Hon'ble W. F. McDonell, v.c., W. Waterfield, Esq., the Hon'ble H. T. Prinsep, D. Fitzpatrick, Esq., J. O'Kinealy, Esq., J. A. Hopkins, Esq., W. H. Grimley, Esq., D. M. Barbour, Esq., C. J. Lyall, Esq., C. Macaulay, Esq., and A. W. Mackie, Esq.

The Hon'ble W. F. McDonell, v.c., in the Chair.

The following report, submitted by the Managers, was taken as read:—

REPORT.

1. The Managers submit their proceedings for the past half-year for the consideration and sanction of the Meeting.
2. Subject to the approval of subscribers, they have admitted to the benefits of the Fund the following families:—

The widow of the late Mr. G. E. Makgill (an invalid annuitant of 1872), who died in England on the 3rd August last. Mrs. Makgill is entitled to the one-fourth pension, or £75 per annum, her husband having, at the time of his retirement, made up his subscription balance to Rs. 6,250.

Mrs. Makgill	...	...	£	75	
Mrs. Geoghegan	...	...	£	300	
1 Daughter	...	...	"	60	
Total	..	..	£	390	

The widow and child of the late Mr. J. Geoghegan, who died in England on the 2nd October last.

Mrs. Pollock	...	...	£	300	
5 Children	...	...	"	690	
Total	..	..	£	990	

The widow and eight children (five daughters and three sons) of the late Mr. A. R. S. Pollock, who died in England on the 3rd October last.

Mrs. Boulderson	...	...	£	300	
-----------------	-----	-----	---	-----	--

The widow of the late Mr. H. S. Boulderson (annuitant of 1851), who died in England on the 28th October last.

Mrs. Leycester	...	...	£	300	
2 Daughters	...	...	"	200	
Total	..	..	£	500	

The widow and two daughters of the late Mr. G. P. Leycester (annuitant of 1862), who died in England on the 3rd November last.

Mrs. Becher	...	...	£	300	
1 Daughter	...	...	"	100	
Total	..	..	£	400	

The widow and daughter of the late Mr. S. J. Becher (annuitant of 1866), who died in England on the 21st November last.

Mrs. Schalch	...	...	£	300	
4 Children	...	...	"	400	
Total	..	..	£	700	

The widow and four children (three daughters and one son) of the late Mr. V. H. Schalch (annuitant of 1877), who died in England on the 3rd December last, provisionally admitted pending the receipt of papers.

3. The votes of subscribers have affirmed the Resolution passed at the last General Meeting respecting the amendment of section 2, article 8 of the Rules by the insertion of the words noted on the margin. The votes were 117 for the amendment and 2 against it. The clause thus amended will run as follows:—
"Before 'Rs. 12,500' insert 'Rs. 18,750 or to,' and for 'in the former case one-half and in the latter one-quarter,' substitute 'in the first case three-quarters, in the second one-half, and in the third one-quarter.'"

But subscribers hereafter so retiring from the service may, at their option, by making up the amount of their subscriptions with interest either to Rs. 18,750 or to Rs. 12,500 or to Rs. 6,250, and by continuing, or compounding for their contributions on their annuities at half the rates levied from subscribers in the service on their allowances, secure to their families, on the same conditions as above, in the first case three-quarters, in the second one-half, and in the third one-quarter of the amount of pensions and other allowances granted to the family of a subscriber dying in the service, or of an annuitant who has made up, on retirement, the full amount of Rs. 25,000.

The above Rule comes into operation with effect from the 1st January 1877.

With reference to the amendment of this Rule, the Financial Secretary to the Government of India demiofficially enquired whether the proceedings of the Fund go regularly to the Secretary of State and, if so, through what channel, and remarked that the amendment would require the sanction of the Secretary of State. Under the Managers' orders Mr. Chapman was informed that the Fund has no communication with the Secretary of State. In regard to the matter of sanction, it was pointed out that there had apparently been some misapprehension as to the rights of the subscribers to the Civil Fund, and that they had probably been confounded with the members of the Annuity Fund.

Subsequently, the following official correspondence passed between the Government of India and the Managers:—

No. 3441.

To

THE SECRETARY TO THE BENGAL CIVIL FUND.

SIR,

I AM directed by His Excellency the Viceroy in Council to request that six copies of the proceedings of the General Meeting of the subscribers to the Bengal Civil Fund, held on the 30th July 1877, may be forwarded for the information of the Government of India and transmission to the Secretary of State for India.

2. I am also to request that in future six copies of the proceedings of all General and Special Meetings of the subscribers to the fund may be forwarded to the Government of India for the same purpose.

I have the honor to be,

SIR,

Your most obedient servant,

E. J. SINKINSON,

Offg. Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT,

SIMLA;

The 29th September 1877.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

SIR,

I HAVE the honor to acknowledge receipt of your letter No. 3441 of 29th September last.

2. In accordance with the request contained in your first paragraph, the Managers have the pleasure of forwarding six copies of the proceedings of the General Meeting of 30th July last, already published in the *Gazette of India* (Part III, dated 25th August 1877), page 64 as required by Rule XVI.

3. The present Managers will also, I am directed to say, have pleasure in supplying in the same form information as to the published proceedings of General Meetings of the Fund held during their tenure of office, if the supply of such information will be of service to Government; but they desire me to say that they cannot undertake in any way to bind their successors or the subscribers to the Fund, as the supply of information to Government in this form does not appear to be contemplated by the rules of the Fund.

I have the honor to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary.

CIVIL FUND OFFICE,

The 3rd January 1878.

4. The Managers submit for the consideration of the Meeting the case of Mr. R. Evans.

Under article eight of the Rules, subscribers who resign the service and wish to secure to their widows and children the full, three-quarters, half, or one-fourth benefits of the Fund, must, on retirement, make up their subscription balance to Rs. 25,000, 18,750, 12,500 or Rs. 6,250, as the case may be, and must continue their contributions on their annuities at half the rates levied from subscribers in the service. Mr. Evans resigned the service from 1st March 1877. On the 24th April last he was informed that he must at once pay Rs. 4,433-0-10 if he desired to retain an interest in the Fund by making up his balance to the sum of Rs. 6,250. He is anxious to keep up his interest, and he urges the three following circumstances which made it impossible for him to pay the money at the time specified:—(1) During his term of service, extending from 1867 to 1877, he never got beyond the grade of Assistant Magistrate at Rs. 500 a month. (2) When compelled to take leave on medical certificate in 1876, he had not completed the three years' residence after return from previous leave necessary to entitle him to the ordinary furlough allowance of £500. Instead of £500 per annum for two years, he could only claim £300 for one year. (3) His health was so bad when he returned home that he could neither raise money by insuring his life, nor increase his income by obtaining employment. Mr. Evans states that he will be prepared to pay the amount, with any fine that may be imposed within a fortnight after the decision of the subscribers is intimated to him.

The Managers recommend Mr. Evans' application to the favourable consideration of the Meeting.

5. In accordance with the request of the Managers, Mr. E. F. Harrison has been in personal communication with the Actuary regarding the valuation of the assets and liabilities of the Fund. He reports that it would be impossible to place the inquiry in the hands of any one more capable of doing justice to it than Mr. Hardy. Mr. Harrison was to have had a further interview with Mr. Hardy in December, and the Managers have thought it advisable to await the result of his projected visit before taking any further steps regarding the valuation.

6. The accounts of the past year 1876-77 are submitted.

Abstract of the Accounts of the Bengal Civil Fund for 1876-77.

	Bearing interest at 8 per cent.			Bearing interest at 5 per cent.		
	Rs.	A.	P.	Rs.	A.	P.
UNAPPROPRIATED FUNDS.						
By Balance, 1st April 1876	35,55,118	0	0	34,26,522	0	6
„ Interest	3,28,779	7	11	1,77,513	12	6
„ Subscriptions during the year	2,63,782	0	1	2,09,927	5	4
„ Payments by two Annuitants in India to complete subscription balance to Rs. 25,000	18,691	6	10			
„ Composition payments by four Annuitants in India	5,519	14	1	4,934	2	10
„ Ditto from one in England				57	2	0
„ Minimum payments by two incumbents under Rule 7	7,652	0	3	1,798	5	9
„ Contributions by Annuitants in India	4,013	9	9	4,134	6	8
„ Ditto paid in England and by absentees on furlough	15,569	13	8	13,850	14	4
„ Fine from 6 Subscribers including 3 for unequal age at marriage				1,294	2	10
„ Transfer from Appropriated Funds of deduction of one-sixth from pensions under Rule 7	18,284	0	1	5,157	2	7
„ Amount granted by Government for the payment of pensions of families of those Subscribers who were killed in the Mutiny	31,720	0	0	8,946	10	8
„ Transfer from Annuity Fund	1,404	0	0	396	0	0
„ Donation from the Government paid in England	25,000	0	0			
	42,75,534	4	8	38,54,532	2	0
DEDUCT—						
To Transfer to Appropriated Funds—						
„ Value of pension of Mrs. A. B. Falcon, three daughters and three sons	58,200	6	5	21,561	2	11
„ Ditto of Mrs. W. L. Heeley, one daughter and one son	36,015	12	9	13,528	12	3
„ Ditto of Mrs. C. P. Elliott, one daughter and three sons	47,704	3	10	17,323	6	4
„ Ditto of Mrs. F. A. B. Glover, two daughters and one son	41,237	13	2	14,758	15	10
„ Ditto of Mrs. T. Walton	23,641	0	4	9,064	7	0
„ Ditto of Mrs. R. H. Clifford, five daughters and one son	64,498	2	0	24,344	13	10
„ Interest thereon	14,806	3	1	3,423	5	3
„ Transfer to Appropriated Funds on account of pensions payable by Government	31,720	0	0	8,946	10	8
„ Refund of over paid subscriptions	3,144	15	10	1,367	2	11
„ Establishment, &c.	8,699	3	0	2,453	9	1
„ Printing charges	1,148	15	1	324	2	11
	3,30,816	11	6	1,17,096	9	0
Balance, 31st March 1877	39,44,717	9	2	37,37,435	9	0
APPROPRIATED FUNDS.						
By Balance, 1st April 1876	48,85,657	9	10	13,80,438	12	2
„ Interest	3,71,224	15	9	67,525	11	0
„ Transfer from Unappropriated Funds, values of pensions granted to the above six families within the year	2,71,297	6	6	1,00,581	10	2
„ Interest thereon	14,806	3	1	3,423	5	3
„ Transfer from Unappropriated Funds on account of pensions payable by Government	31,720	0	0	8,946	10	8
	55,74,706	3	2	15,60,918	1	3
DEDUCT—						
To Pensions paid in England under old Rules	1,70,600	0	0			
„ Ditto ditto ditto new Rules	4,75,178	1	5	1,52,299	12	7
„ Ditto India ditto ditto	16,419	0	4	4,630	15	8
„ Transfer to Unappropriated Funds of the deduction of one-sixth from pensions under Rule 7	18,284	0	1	5,157	2	7
	6,80,481	1	10	1,62,087	14	10
Balance, 31st March 1877	48,94,225	1	4	13,98,828	2	5
TOTAL BALANCE, 31st MARCH 1877	88,38,942	10	6	51,36,263	11	5

INVESTMENT OF THE ABOVE BALANCE.

	Rs.	A.	P.
Invested Treasury Notes at 8 per cent.	78,65,973	0	1
Uninvested at 8 per cent. (since invested)	9,72,969	10	5
Ditto at 5 per cent.	51,36,263	11	5
TOTAL	1,39,75,206	5	11

COMPARISON OF THE BALANCE.

	Rs.	A.	P.
Balance, 31st March 1876	1,32,47,736	6	6
Balance, 31st March 1877	1,39,75,206	5	11
INCREASE	7,27,469	15	5

E. E.

CIVIL FUND OFFICE,
The 30th January 1878.

COLMAN MACAULAY,
Secretary and Accountant.

The following telegram, which had just been received from Messrs. Coutts & Co., was laid before the meeting:—
"Harrison states Hardy cannot complete work alone. An eminent actuary will assist. Reason to expect early report."

Proposed by *Mr. Lyall*,
 Seconded by *Mr. Grimley*,

That the Managers' Proceedings in admitting the families of the late Messrs. G. E. Makgill, J. Geoghegan, A. R. S. Pollock, H. S. Boulderson, G. P. Leycester, S. J. Becher, and V. H. Schalch to the benefits of the Fund be confirmed.

Carried.

Proposed by *Mr. Hopkins*,
 Seconded by *Mr. Mackie*,

That Mr. R. Evans be allowed to pay up the balance of Rs. 4,433-0-10 within the time specified by him.

Carried.

Proposed by *Mr. Hopkins*,
 Seconded by *Mr. Grimley*,

That the accounts of the past year 1876-77 be approved.

Carried.

Proposed by *Mr. Fitzpatrick*,
 Seconded by *Mr. Barbour*,

That the following gentlemen be elected Managers for the ensuing year:—
 The Hon'ble L. S. Jackson, C. T. Buckland, Esq., Hon'ble W. F. McDonell, v. c., J. O'Kinealy, Esq., and
 W. M. Souttar, Esq.

Carried.

A vote of thanks to the Chairman was proposed by Mr. Macaulay, and seconded by Mr. Lyall, and carried.
 The meeting then separated.

BENGAL CIVIL FUND,
 The 30th January 1878.

W. F. McDONELL,
 Chairman.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT,
 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
 Judicial Assistant, Lahore.

PROMISSORY NOTES.

Lost

I.—Two Government Promissory Notes,

(a).—No. 057055 of 16th January 1872, of Rs. 3,000.

(b).—No. 25859 of 16th January 1872, of Rs. 5,000.

of the 4½ per cent. Loan.

The interest on the former loan note of Rs. 3,000 was last drawn up to the 16th July 1877 by Bhawanji Kushalchand, and on the latter of Rs. 5,000, the interest has been drawn up to the 16th July 1877 by Maharaja Dhiraj Maharana Maunsangji.

The above two Government Promissory Notes stand in the name of Davidas Pranjivandas, the proprietor, by whom it was never endorsed to any other person. Payment of the above notes and the interest thereupon, have been stopped at the

Public Debt Offices at the Banks of Bengal, Madras and Bombay respectively, and application is about to be made for the issue of *duplicate* notes in favor of the proprietor above named.

DAVIDAS PRANJIVANDAS.

BOMBAY,
 64, KALBADEVI ROAD,
 The 4th February 1878.

Lost

- II (a).—One share of the Hindustan Spinning and Weaving Company, No. 605.
 (b).—One share of New Colaba Company Limited, No. 2381.
 (c).—Three shares of the New Coorla Spinning and Weaving Company, Nos. 653, 654 and 655.
 (d).—One share in the Colaba Spinning and Weaving Company, No. 720, standing in the name of Manmohan Pragji.

Standing in my name,
 (Pranjivandas Motilal)

The above documents were lost near the Kalbadevi Road, on the 28th January 1878, at 6½ P.M. Whoever will bring the above to the undersigned will be handsomely rewarded.

PRANJIVANDAS MOTILAL DAMANWALA.

BOMBAY,
 64, KALBADEVI ROAD,
 The 4th February 1878.

Lost or Stolen

Government Promissory Note No. 035874, dated 1st February 1842-43, for Rs. 1,000; of the 4 per cent. Loan, standing in the name of Sreemutty Bhoobunnessory Dabee, widow of the late Baboo Troyluckonath Mookerjee of Godulparah, in the French Settlement. The Promissory Note in question had been stolen along with certain gold and silver articles of the value of Rs. 6,000—7,000, also belonging to her, and which Promissory Note and gold and silver articles were kept in a

wooden box in the Godulparah house. The payment of interest and transfer of the said Promissory Note have been stopped in the Public Debt Office.

JOYKISSEN GANGOOLY,

Attorney for Sreemutty Bhoobunnessory Dabee.

Lost or Stolen

Government Promissory Note No. 056608, dated 1st February 1842-43, for Rs. 1,000, of the 4 per cent. Loan, belonging to Sreemutty Degumbory Dabee, widow of Baboo Gora Chand Roy, late of Garooleah in the District of 24-Pergunnahs, and which Promissory Note was kept by her with her daughter Sreemutty Bhoobunnessory Dabee, widow of Baboo Troyluckonath Mookerjee, late of Godulparah, in the French Settlement. The said Promissory Note has been stolen along with another Promissory Note for Rs. 1,000 and certain

gold and silver articles belonging to the said Sreemutty Bhoobunnessory Dabee of the value of Rs. 6,000 or 7,000 from a wooden box kept in the said Godulparah house. The payment of interest and transfer of the Promissory Note in question have been stopped in the Public Debt Office in Calcutta.

JOYKISSEN GANGOOLY,

Attorney for Sreemutty Degumbory Dabee.

Stolen

The Government Promissory Note No. 034501, of the 4½ per cent. of 1872, for Rs. 1,100, originally standing in the name of Ram Taruck Mookerjee, and last endorsed to Kadumbini Debee. Payment stopped at the Public Debt Office.

JOGENDRO NATH CHATTERJEE,

Ootterparrah, Zillah Hooghly.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock p.m., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,

Judicial Assistant, Lahore.

In re Dr. EDWARD BROWN, deceased.

Pursuant to the 320th Section of the Indian Succession Act, notice is hereby given that all creditors and other persons having any debt or claim upon or affecting the Estate of Dr. Edward Brown, late Superintendent of the Government Tobacco Farm at Myouk Toung, in the Arakan Hill Tracts, British Burma, who died on the 10th day of December 1877, and whose Will was proved in the District Court of Akyab on the 7th day of February 1878 by John Budge, of Main Road, Akyab, one of the Executors named in the said Will, are required to send in the particulars of their debts, claims, and demands to the undersigned, Edward Paul, Advocate, Akyab, on or before the 15th day of March 1878, at the expiration of which time the said Executor will proceed

to distribute the assets of the said testator among the persons entitled thereto, having regard to the debts, claims, and demands only of which he shall then have had notice; and the said Executor will not be liable for the assets so distributed or any part thereof to any person or persons of whose debts, claims, or demands he shall not then have had notice; and all persons indebted to the Estate of the said deceased are requested forthwith to pay the amount of their debts respectively to the said Executor.

Dated the 9th day of February 1878.

EDWARD PAUL,

Advocate to the said Executor,

Akyab.

PROMISSORY NOTES.

Lost

- II (a).—One share of the Hindustan Spinning and Weaving Company, No. 605.
(b).—One share of New Colaba Company Limited, No. 2381.
(c).—Three shares of the New Coorla Spinning and Weaving Company, Nos. 653, 654 and 655.
(d).—One share in the Colaba Spinning and Weaving Company, No. 720, standing in the name of Manmohan Praggi.
- Standing in my name.
(Pranjiwandas Motilal).

The above documents were lost near the Kalbadevi Road, on the 28th January 1878, at 6½ p.m. Whoever will bring the above to the undersigned will be handsomely rewarded.

PRANJIWANDAS MOTILAL DAMANWALA.

BOMBAY,

64, KALBADEVI ROAD,
The 4th February 1878.

Lost

I.—Two Government Promissory Notes,

(a).—No. 057055 of 16th January 1872, of Rs. 3,000.

(b).—No. 25359 of 16th January 1872, of Rs. 5,000.

of the 4½ per cent. Loan.

The interest on the former loan note of Rs. 3,000 was last drawn up to the 16th July 1877 by Bhawanji Kushalchand, and on the latter of Rs. 5,000, the interest has been drawn up to the 16th July 1877 by Maharaja Dhiraj Maharana Maunsangji.

The above two Government Promissory Notes stand in the name of Davidas Pranjiwandas, the proprietor, by whom it was never endorsed to any other person. Payment of the above notes and the interest thereupon, have been stopped at the Public Debt Offices at the Banks of Bengal, Madras and Bombay respectively, and application is

about to be made for the issue of duplicate notes in favor of the proprietor above named.

DAVIDAS PRANJIWANDAS.

BOMBAY,
64, KALBADEVI ROAD,
The 4th February 1878.

Lost

A Government Promissory Note, No. 040876 of 1842-43, dated 1st February 1843, Rs. 5,000, at 4 per cent., standing in my name and never endorsed to any body. Payment of the above note and interest thereupon is already stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate one in my favor.

COLOOTOLAH,
8 & 9, GOPAULCHUNDER'S LANE,
Calcutta, 19th February 1878.

BIPRODOSS DASS.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

In re Dr. EDWARD BROWN, deceased.

Pursuant to the 320th Section of the Indian Succession Act, notice is hereby given that all creditors and other persons having any debt or claim upon or affecting the Estate of Dr. Edward Brown, late Superintendent of the Government Tobacco Farm at Myouk Toung, in the Arakan Hill Tracts, British Burma, who died on the 10th day of December 1877, and whose Will was proved in the District Court of Akyab on the 7th day of February 1878 by John Budge, of Main Road, Akyab, one of the Executors named in the said

Will, are required to send in the particulars of their debts, claims, and demands to the undersigned, Edward Paul, Advocate, Akyab, on or before the 15th day of March 1878, at the expiration of which time the said Executor will proceed to distribute the assets of the said testator among the persons entitled thereto, having regard to the debts, claims, and demands only of which he shall then have had notice; and the said Executor will not be liable for the assets so distributed or any part thereof to any person or persons of whose debts, claims, or demands he shall not then have had notice; and all persons indebted to the Estate of the said deceased are requested forthwith to pay the amount of their debts respectively to the said Executor.

Dated the 9th day of February 1878.

EDWARD PAUL,
Advocate to the said Executor,
Akyab.

PROMISSORY NOTE.

Lost

A Government Promissory Note, No. 040876 of 1842-43, dated 1st February 1843, Rs. 5,000, at 4 per cent., standing in my name and never endorsed to any body. Payment of the above note and interest thereupon is already stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate one in my favor.

COLOOTOLAH,
8 & 9, GOPAULCHUNDER'S LANE,
Calcutta, 19th February 1878.

BIPRODOSS DASS.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

HINDU FAMILY ANNUITY FUND.

Agreeably to Rule 57, the following Resolution, passed at the sixth Annual General Meeting of the Subscribers held on the 27th January 1878, is published for general information :—

“That for meeting the current expenditure of the fund up to 31st March 1879, the Directors be authorized to draw from the deposit account with the Government of India, agreeably to Rule 55, to the extent of Rs. 3,203 provided in the Budget Estimate just passed.”

RAM SUNKER SEN,

Chairman.

JUDONATH GHOSE,

Secretary.

The 6th March 1878.

In re Dr. EDWARD BROWN, deceased.

Pursuant to the 320th Section of the Indian Succession Act, notice is hereby given that all creditors and other persons having any debt or claim upon or affecting the Estate of Dr. Edward Brown, late Superintendent of the Government Tobacco Farm at Myouk Toung, in the Arakan Hill Tracts, British Burma, who died on the 10th day of December 1877, and whose Will was proved in the District Court of Akyab on the 7th day of February 1878 by John Budge, of Main Road, Akyab, one of the Executors named in the said Will, are required to send in the particulars of their debts, claims, and demands to the undersigned, Edward Paul, Advocate, Akyab, on or before the 15th day of March 1878, at the expiration of which time the said Executor will proceed to distribute the assets of the said testator among the persons entitled thereto, having regard to the debts, claims, and demands only of which he shall then have had notice; and the said Executor will not be liable for the assets so distributed or any part thereof to any person or persons of whose debts, claims, or demands he shall not then have had notice; and all persons indebted to the Estate of the said deceased are requested forthwith

to pay the amount of their debts respectively to the said Executor.

Dated the 9th day of February 1878.

EDWARD PAUL,
Advocate to the said Executor,
Akyab.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTE.

Lost

A Government Promissory Note, No. 040876 of 1842-43, dated 1st February 1843, Rs. 5,000, at 4 per cent., standing in my name and never endorsed to any body. Payment of the above note and interest thereupon is already stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of a duplicate one in my favor.

COLOOTOLAH,
8 & 9, GOPAULCHUNDER'S LANE } BIPRODOSS DASS.
Calcutta, 19th February 1878.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT,
1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore; 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTE

Lost

Government Promissory Note No. 047204, dated 31st May 1859, for Rs. 500, at 5½ per cent. Any one finding it will be rewarded, if required, on handing the Note over to the Manager, Purvis' Agency, Elphinstone Circle, Bombay.

F. A. H. ELLIOT,
Bombay Civil Service.

BARODA,
The 24th September 1877.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT,
1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTES.

Lost

Government Promissory Note No. 047264, dated 31st May 1859, for Rs. 500, at 5½ per cent. Any one finding it will be rewarded, if required, on handing the Note over to the Manager, Purvis' Agency, Elphinstone Circle, Bombay.

F. A. H. ELLIOT,
Bombay Civil Service.

BARODA,
The 24th September 1877.

Lost, Stolen, or Destroyed.

The Government Promissory Note No. 005172, of the 4½ per cent. of 1872, for Rs. 1,000, originally standing in the name of Sreemutty Bhooobun Mohiney Dasse, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietress.

JOY GOPAUL GHOSE,
at Messrs. Geo. Henderson & Co., Calcutta.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III. Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT,
1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTES.

Lost

Government Promissory Note No. 047264, dated 31st May 1859, for Rs. 500, at 5½ per cent. Any one finding it will be rewarded, if required,

on handing the Note over to the Manager, Purvis' Agency, Elphinstone Circle, Bombay.

F. A. H. ELLIOT,
Bombay Civil Service.

BARODA,
The 24th September 1877.

Lost, Stolen, or Destroyed.

The Government Promissory Note No. 005172, of the 4½ per cent. of 1872, for Rs. 1,000, originally standing in the name of Sreemutty Bhoobup Mohiney Dasse, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietress.

JOY GOPAUL GHOSH,
at Messrs. Geo. Henderson & Co., Calcutta.

Lost or Stolen

Four per cent. Government Promissory Note No. 023500 of 1854-55, dated 30th June, for Rs. 1,000, standing in the name of the undersigned and never endorsed by him to any other person.

KALIDAS MOOKERJEE.

BHOWANIPORE,
The 29th March 1878.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE TO SUBSCRIBERS UNDER RULE 56.

The following rates of abatement on the *original* subscriptions of qualified subscribers will be granted during the year 1878-79, commencing from the 1st of May next. The rates being the same as those in force during the current year.

On policies above 3 years' standing 4 per cent.

Do.	5	"	36	"
Do.	6	"	40	"
Do.	9	"	44	"
Do.	12	"	48	"
Do.	15	"	52	"

By Order of the Directors,
W. H. RYLAND,
Secretary.

CALCUTTA;
UNCOVENANTED SERVICE FAMILY PENSION FUND OFFICE,
The 5th April 1878.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and

addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock p.m., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.

PROMISSORY NOTE.

Lost or Stolen

Four per cent. Government Promissory Note No. 023500 of 1854-55, dated 30th June; for Rs. 1,000, standing in the name of the undersigned and never endorsed by him to any other person.

KALIDAS MOOKERJEE.

BHOWANIPORE,
The 29th March 1878.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

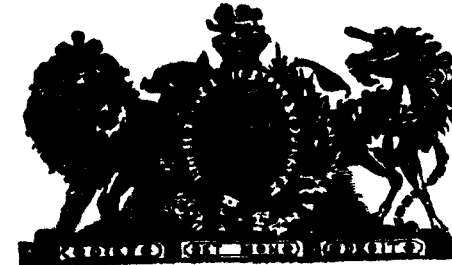
The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attornies or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attornies or pleaders to come in and prove their said debts or claims, at

the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,
Judicial Assistant, Lahore.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 27, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE MATTER OF THE INDIAN COMPANIES' ACT, 1866, AND OF THE PUNJAB BANK, LIMITED.

The creditors of the above-named Company are required, on or before the 15th day of April 1878, to send their names and addresses, and the particulars of their debts or claims and the names and addresses of their attorneys or pleaders, if any, to the Alliance Bank of Simla, Limited, Lahore, the Official Liquidator of the said Company; and if so required by notice in writing from the said Official Liquidator, are by their attorneys or pleaders to come in and prove their said debts or claims, at the Court of the Judicial Assistant, Lahore, 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.

The 1st day of May 1878 at 1 o'clock P.M., at Lahore, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 19th day of January 1878.

F. BULLOCK,

Judicial Assistant, Lahore.

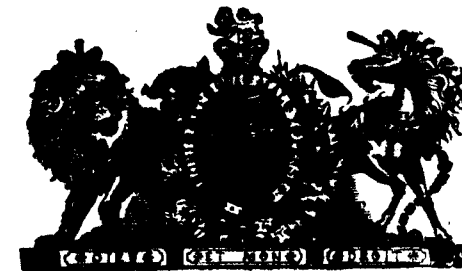
PROMISSORY NOTE.

Lost or Stolen

On the 18th April 1878, one Government Promissory Note No. 003183 of 1854-55, for Rs. 700. Reward shall be given to any one bringing the same to the undersigned.

SOORESH CHUNDER DAY.

No. 32, Nayan Chand Dutt's Lane, Simlah.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 4, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Probate of the Will of H. Raban, late Manager of the Gotoonga Tea Estate, having been granted by the High Court to W. F. Raban and C. Raban, Executors of the deceased above named, all persons having claims against the estate and all those indebted to the same are requested to communicate with the undersigned.

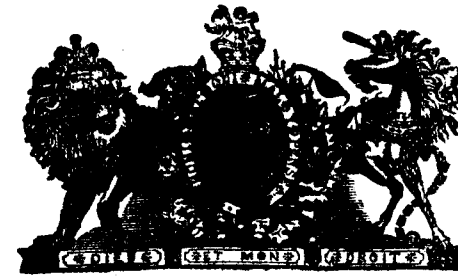
W. F. RABAN,
Manager, Gotoonga Tea Estate.

PROMISSORY NOTE.

Lost

The Government Promissory Note No. 020013 of 5½ per cent. loan of 1859-60, of 31st May 1859, for Rs. 1,000, standing in my name. Application is to be made for a duplicate.

MARY LALL SINGH.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 11, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

BENGAL CIVIL FUND.

NOTICE.

The Half-yearly General Meeting of Subscribers will be held at the Town Hall on Wednesday, the 24th July next, at 4-30 P.M.

By order of the Managers,
COLMAN MACAULAY,
Secretary.

BENGAL CIVIL FUND, }
The 2nd May 1878. . }

NOTICE.

Probate of the Will of H. Raban, late Manager of the Gotoonga Tea Estate, having been granted by the High Court to W. F. Raban and C. Raban, Executors of the deceased above named, all persons having claims against the estate and all those indebted to the same are requested to communicate with the undersigned.

W. F. RABAN,
Manager, Gotoonga Tea Estate.

PROMISSORY NOTES.

Lost

The Government Promissory Note No. 020013 of 5½ per cent. loan of 1859-60, of 31st May 1859, for Rs. 1,000, standing in my name. Application is to be made for a duplicate.

MARY LALL SINGH.

Lost

A 4 per cent. Government Promissory Note No. 053820, dated 1st May 1865, for Rs. 500, standing in the name of Dr. G. R. Naylor. Application is to be made for a duplicate.

TROTMAN & WATKINS,
Solicitors.

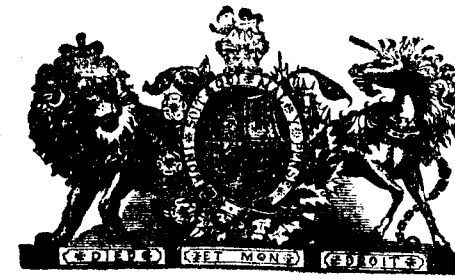
Lost.

The Government Promissory Notes No. 17379 of 12516 and No. 17877 of 12516 of the 4 per cent. of 1842-43 for Rs. 1,000 each, originally standing in the name of Rajnarain Roy, and last endorsed to Neemai Churun Moodee and Dinabundhoo Moodee. And the Government Promissory Notes Nos. 20311 and 20312 of the 5½ per cent. of 1859-60 for Rs. 1,000 each, originally standing in the name of W. D. H. Ochine, and last endorsed to Dinabundhoo Moodee, the proprietors by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favour of the proprietor.

TROILOKYA NATH BURAT,

*Constituted Attorney of
Dinabundhoo Moodee,*

No. 12, Putuldanga Street, Calcutta.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 18, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Probate of the Will of H. Raban, late Manager of the Gotoonga Tea Estate, having been granted by the High Court to W. F. Raban and C. Raban, Executors of the deceased above named, all persons having claims against the estate and all those indebted to the same are requested to communicate with the undersigned.

W. F. RABAN,
Manager, Gotoonga Tea Estate.

PROMISSORY NOTES.

Lost

The Government Promissory Note No. 020013 of 5½ per cent. loan of 1859-60, of 31st May 1859, for Rs. 1,000, standing in my name. Application is to be made for a duplicate.

MARY LALL SINGH.

Lost

A 4 per cent. Government Promissory Note No. 053820, dated 1st May 1865, for Rs. 500, standing in the name of Dr. G. R. Naylor. Application is to be made for a duplicate.

TROTMAN & WATKINS,
Solicitors.

Lost

The Government Promissory Notes No. 17879 of 12516 and No. 17877 of 12516 of the 4 per cent.

of 1842-43 for Rs. 1,000 each, originally standing in the name of Rajnarain Roy, and last endorsed to Neemai Churun Moodee and Dinabundhoo Moodee. And the Government Promissory Notes Nos. 20311 and 20312 of the 5½ per cent. of 1859-60 for Rs. 1,000 each, originally standing in the name of W. D. H. Oehine, and last endorsed to Dinabundhoo Moodee, the proprietors by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favour of the proprietor.

TROILOKYA NATH BURAT,

*Constituted Attorney of
Dinabundhoo Moodee,
No. 12, Putuldanga Street, Calcutta.*

Destroyed

The Government Promissory Note No. 036859 of the 4 per cent. of 1865, for Rs. 1,000, originally standing in the name of Gopal Chandro Banerjea, endorsed to Prioshokhee Dassi, and last endorsed to Prasanno Coomar Basu, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

PRASANNO COOMAR BASU,
Bon-Bishenpore, Bankurah.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 25, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

A 4 per cent. Government Promissory Note No. 053820, dated 1st May 1865, for Rs. 500, standing in the name of Dr. G. R. Naylor. Application is to be made for a duplicate.

TROTMAN & WATKINS,
Solicitors.

Lost

The Government Promissory Notes No. 17879 of 12516 and No. 17877 of 12516 of the 4 per cent. of 1842-43 for Rs. 1,000 each, originally standing in the name of Rajnarain Roy, and last endorsed to Neemai Churun Moodee and Dinabundhoo Moodee. And the Government Promissory Notes Nos. 20311 and 20312 of the 5½ per cent. of 1859-60 for Rs. 1,000 each, originally standing in the name of W. D. H. Oshine, and last endorsed to Dinabundhoo Moodee, the proprietors by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favour of the proprietor.

TROLOKYA NATH BURAT,
*Constituted Attorney of
Dinabundhoo Moodee,*

No. 12, Putuldanga Street, Calcutta.

Lost

Government Promissory Note No. ⁰⁰⁰²⁸¹₁₀₄₈₇, dated 1st February 1842-43, of 4 per cent. per annum, for Rs. 2,000.

KAZER ENAIT HUSSAIN,
Late Sub-Judge of Mirzapore.

BENARES,
The 6th May 1873.

Lost or Destroyed

The Government Promissory Note No. 102595 of the four per cent. of the 1st May 1865, for Rs. 500, originally standing in the name of Ramjebun Ghose, and last endorsed by Prosad Das Boral to Chandi Charan Sen, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

CHANDI CHARAN SEN,
Mونسiff of Julpiguri.

Destroyed

The Government Promissory Note No. 036859 of the 4 per cent. of 1865, for Rs. 1,000, originally standing in the name of Gopal Chandro Banerjee, endorsed to Prioshokhee Dassi, and last endorsed to Prasanno Coomar Basu, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

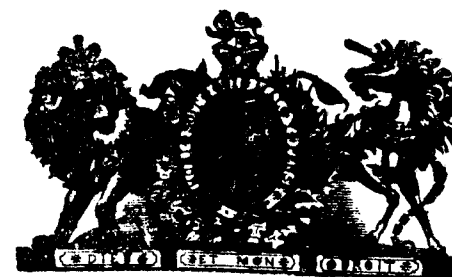
PRASANNO COOMAR BASU,
Bon-Bishenpore, Bankura.

Destroyed by Fire

The lower halves of two Government Promissory Notes, Nos. 099158 and 099159 of 4 per cent., of May 1st 1865, for Rs. 500 each, standing in my name. Application is to be made for a duplicate.

GOURUNG CHUNDER SARKAR.

JULPIGOREE,
The 9th May 1878



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 1, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Notice is hereby given that the under-mentioned property shall be sold by public sale at the Court-house of the Judge of 24-Pergunnahs on Monday, the 3rd June next, under a decree in suit No. 95 of 1877, of Additional Sub-Judge's Court, 24-Pergunnahs, wherein Romannauth Law is the plaintiff, decree-holder, and Monohur Doss Burman, and another, are the defendants, judgment-debtors. The title deeds of the property may be inspected in the office of the said Additional Sub-Judge. For further particulars apply to Baboo Omurannauth Bose, Pleader for the decree-holder, Judge's Court, Alipore.

All that parcel of land measuring about 958 biggahs and 15 cottahs, situate in the eight-annas share of Krishnanund Biswas, in Mouza Baliporegram, Dehee Kalikapoor, Pergunnah Anurpore, in Zillah 24-Pergunnahs, being numbered 48 in the Towzee of the Collectorate, and situate in the Registration District of Alipore, and Sub-Registration of Baraset (which land was formerly included in the Talook of the late Frankisto Biswas and Kristo Nundo Biswas), and which is bounded on the north by the lands belonging to Bairagram, on the south by Noyabad Khamar, &c., on the east by Aminpore Pykedoho, &c., and on the west by Dhookna and Bhaggymuntpore, &c.

SWINHOE & LAW.

PROMISSORY NOTES.

Lost

Government Promissory Note No. 900221, dated 1st February 1842-43, of 4 per cent. per annum, for Rs. 2,000.

KAZEE ENAIT HUSSAIN,
Late Sub-Judge of Mirzapore.

BENARES,
The 6th May 1873.

Lost

The Government Promissory Note No. 007211 of the 4½ per cent. of 1872, 16th January, for Rs.

1,000, originally standing in the name of Ram Chunder Dhur, and last endorsed to Maglall Dhur, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

MAGLALL DHUR,
Chinsurah.

Lost

The lower half of Government Promissory Note No. 075629 of the 4 per cent. of 1865, for Rs. 500, originally standing in the name of Gopaul Chunder Sreemany, and last endorsed to Nilmoney Ghose, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

NILMONEY GHOSE,
Hallyschor.

Lost or Destroyed

The Government Promissory Note No. 102595 of the four per cent. of the 1st May 1865, for Rs. 500, originally standing in the name of Ramjebun Ghose, and last endorsed by Prosad Das Boral to Chandi Charan Sen, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

CHANDI CHARAN SEN,
Moonsiff of Julpaiguri.

Destroyed

The Government Promissory Note No. 036859 of the 4 per cent. of 1865, for Rs. 1,000, originally

standing in the name of Gopal Chandro Banerjee, endorsed to Prioshokhee Dassi, and last endorsed to Prasanno Coomar Basu, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

PRASANNO COOMAR BASU,
Bon-Bishenpore, Bankuráh.

Destroyed by Fire

The lower halves of two Government Promissory Notes, Nos. 099158 and 099159 of 4 per cent., of May 1st 1865, for Rs. 500 each, standing in my name. Application is to be made for a duplicate.

GOURUNG CHUNDER SARKAR.

JULPIGOREE,
The 9th May 1878 }



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 8, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost

Government Promissory Note No. 000221, dated 1st February 1842-43, of 4 per cent. per annum, for Rs. 2,000.

KAZEE ENAIT HUSSAIN,
Late Sub-Judge of Mirzapore.

BENARES,
The 6th May 1873. }

Lost

The Government Promissory Note No. 007211 of the 4½ per cent. of 1872, 16th January, for Rs. 1,000, originally standing in the name of Ram Chunder Dhur, and last endorsed to Maglall Dhur, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

MAGLALL DHUR,
Chinsurah.

Lost

The lower half of Government Promissory Note No. 075629 of the 4 per cent. of 1865, for Rs. 500, originally standing in the name of Gopaul Chunder Sreemany, and last endorsed to Nilmoney Ghose, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

NILMONEY GHOSE,
Hallysohur.

Lost or Stolen

The Government Promissory Note No. 10848 of the 5 per cent loan, of Sicca Rs. 10,000, originally standing in the name of Alexander Hollow, and never endorsed by him to any one. Payment of the above Note and interest due thereon has been stopped in the Public Debt Office, and application is about to be made to Government for payment of principal and interest.

F. S. COLLIS,
Offg. Administrator General.

Lost or Destroyed

The Government Promissory Note No. 102595 of the four per cent. of the 1st May 1865, for Rs. 500, originally standing in the name of Ramjebun Ghose, and last endorsed by Prosad Das Boral to Chandi Charan Sen, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

CHANDI CHARAN SEN,
Moonsiff of Julpaiguri.

Destroyed by Fire

The lower halves of two Government Promissory Notes, Nos. 099158 and 099159 of 4 per cent., of May 1st 1865, for Rs. 500 each, standing in my name. Application is to be made for a duplicate.

GOURUNG CHUNDER SARKAR,
JULPIGOREE,
The 9th May 1878. }



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 15, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

The interest and responsibility of Mr. T. T. Kullonas in our firm ceased on 31st December 1877.

M. DAVID & Co.,
Suburnocolly.

NOTICE.

Notice is hereby given that my business at Dacca, Naraingunge, and Suburnocolly will, from this date, be conducted under the style of M. David & Co.

DACCA,
1st May 1878. }

M. DAVID.

PROMISSORY NOTES.

Lost

The Government Promissory Note No. 007211 of the 4½ per cent. of 1872, 16th January, for Rs. 1,000, originally standing in the name of Ram Chunder Dhur, and last endorsed to Maglall Dhur, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

MAGLALL DHUR,
Chinsurah.

Lost

The lower half of Government Promissory Note No. 075629 of the 4 per cent. of 1865, for Rs. 500, originally standing in the name of Gopaul Chunder Sreemany, and last endorsed to Nilmoney Ghose, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicate in favor of the proprietor.

NILMONEY GHOSE,
Hallysohur.

Lost or Stolen

The Government Promissory Note No. 10848 of the 5 per cent loan of 1825-26, for Sicca Rs. 10,000, originally standing in the name of Alexander Hollow, and never endorsed by him to any one. Payment of the above Note and interest due thereon has been stopped in the Public Debt Office, and application is about to be made to Government for payment of principal and interest.

F. S. COLLIS,
Offg. Administrator General.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 22, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

The interest and responsibility of Mr. T. T. Kullonas in our firm ceased on 31st December 1877.

M. DAVID & Co.,
Suburnocolly.

NOTICE.

Notice is hereby given that my business at Dacca, Naraingunge, and Suburnocolly will, from this date, be conducted under the style of M. David & Co.

Dacca, }
1st May 1878. }

M. DAVID.

PROMISSORY NOTES.

Lost or Stolen

The Government Promissory Note No. 10848 of the 5 per cent loan of 1825-26, for Sicca Rs.

10,000, originally standing in the name of Alexander Hollow, and never endorsed by him to any one. Payment of the above Note and interest due thereon has been stopped in the Public Debt Office, and application is about to be made to Government for payment of principal and interest.

F. S. COLLIS,
Offg. Administrator General.

Lost or Stolen

The Government Promissory Note No. 19146—25583 of 4 per cent. of 1842-43, for Rs. 500, originally standing in the name of and last endorsed to Bholá Náth, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

BHOLÁ NÁTH,

Son of Munshi Makhaniál.
Gola Ganj, Lucknow.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 29, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.*

PROMISSORY NOTE.

Lost or Stolen

The Government Promissory Note No. 19146—
25583 of 4 per cent. of 1842-43, for Rs. 500,
originally standing in the name of
and last endorsed to Bholá Náth, the proprietor,
by whom it was never endorsed to any other per-

son. Payment of the above Note and the interest
thereupon have been stopped at the Public Debt
Office, Bank of Bengal, and application is about
to be made for the issue of duplicate in favor of
the proprietor.

BHOLÁ NÁTH,
Son of Munchí Makhandí.

Gold Ganj, Lucknow.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1878. } Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council, received the assent of His Excellency the Governor-General on the 27th December 1877, and is hereby promulgated for general information:—

ACT No. XVIII OF 1877.

An Act to amend the law relating to Salt.

FOR the purpose of amending the law relating to Salt; it is hereby enacted
Preamble. as follows:

Preliminary.

Short title. 1. This Act may be called
"The Salt Act, 1877;"
And it shall come into
Commencement. force on the twenty-eighth
day of December 1877.

2. The Acts specified in the Schedule hereto
annexed shall be repealed
Repeal of enactments. to the extent mentioned in
the third column of the same Schedule.

3. In this Act "maund"
"Maund" defined. means a maund of 82½ lbs.
avoirdupois weight.

General.

4. The Indian Tariff Act, 1875, Schedule A,
Duty on salt imported No. 49, shall be amended as
by sea. follows, that is to say—
(a) in column three, for the figures and word
"3,200 tolahs," the figures and words "82½ lbs.
avoirdupois" shall be substituted; and
(b) in column 5, for the numbers "1" and
"13," the numbers "2" and "8" respectively
shall be substituted.

Bombay and Madras.

5. On all salt imported by land into any of the
territories administered by
Duty on salt imported the Governor of Bombay
by land. in Council, or the Governor
of Fort St. George in Council, a customs-duty
shall be levied at the rate at which customs-duty
is for the time being levied on salt imported into
the same territory by sea.

Bombay.

6. On all salt manufactured in any of the
territories administered by
Duty on salt manufac- the Governor of Bombay in
tured in Bombay. Council, an excise-duty shall
be levied at the rate at which customs-duty
is for the time being levied on salt imported into
the same territory by sea.

Madras.

7. For section 11 of the Madras Salt Excise
Madras Act VI of Act, 1871, the following
1871 amended. shall be substituted:—

"11. On all salt manufactured in any district,
or part of a district, to which this Act may be
extended, an excise-duty shall be levied at the
rate at which customs-duty is for the time being
levied on salt imported into the said presidency by
sea, and shall be paid under such orders as the
Board of Revenue from time to time make in this
behalf:

"Provided that no such duty shall be leviable
until the salt is about to be removed from the
place of storage, and that no salt shall be so re-
moved without a permit authorizing its removal
from store; and such permit shall specify the
quantity to be removed and the excise-duty levied
or due thereon."

8. The Government of Fort St. George
shall from time to time, by
Sum to be imposed to notification in the Local
cover cost of salt. Gazette, fix as part of the
price of every maund of salt sold under its orders

within any local area, such sum or sums as it may deem sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage.

9. The said Government may from time to time vary such sum or sums for any description of salt, or for any local area, with reference to all or any of the following considerations, (namely) :—
(2) the place in which the salt is sold;
(b) the quantity of the salt sold in any transaction;
(c) any other circumstances affecting its sale.

10. The price to be paid to the said Government in any local area mentioned in any notification under section eight or section nine shall, for every maund of salt sold in such area, be equal to the customs-duty for the time being leviable on a maund of salt imported by sea into the presidency of Fort St. George, together with the sum or sums fixed under the said sections.

The sums under section eight shall be taken, until altered for any local area by notification under section eight or section nine, to be the following, namely: in the districts of Malabar and South Canara, for home-made salt, five annas per maund, and for imported salt, eight annas per maund, and in all other districts of the Presidency of Fort St. George, three annas per maund.

Orissa.

11. In modification of Bengal Act No. VII of 1864, section 9, a duty shall be paid on salt manufactured at any place in the Division of Orissa by persons licensed under that Act, at such rate, not exceeding three rupees, four annas, as the Governor-General in Council may from time to time fix for such place.

THE SCHEDULE.

Number and year.	Subject.	Extent of repeal.
VI of 1844 ...	Transit duties: Salt.	Section 43.
XXIV of 1869 ...	Salt in Madras and Bombay.	So much as has not been repealed.
X of 1874 ...	Salt in Ganjam and Orissa.	So much as has not been repealed.
XV of 1874 ...	Laws' Local extent.	So far as it relates to Act XXIV of 1869.
XI of 1875 ...	Salt in Madras...	The whole.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th December 1877, and is hereby promulgated for general information :—

ACT No. XIX OF 1877.

An Act to enable certain District Judges to suspend and remove certain ministerial officers, and for other purposes.

WHEREAS it is expedient to empower the District Judges of the Lower and the North-Western Provinces of the Presidency of Fort William, and the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges, Munsifs and District Munsifs; and whereas it is also expedient to provide in the Presidency of Fort Saint George for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows :—

1. After the second paragraph of section 36 of the Bengal Civil Courts Act, No. VI of 1871, the following paragraph shall be inserted (that is to say) :—
"The District Judge, within whose jurisdiction such Court is situate, may, by order, suspend or remove any such ministerial officer."

2. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say) :—
"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

3. After section 24 of the same Act, the following section shall be inserted :—
"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control."
"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

4. After section 24 of the same Act, the following section shall be inserted :—
"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control."
"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th December 1877, and is hereby promulgated for general information :—

ACT No. XIX OF 1877.

An Act to enable certain District Judges to suspend and remove certain ministerial officers, and for other purposes.

WHEREAS it is expedient to empower the District Judges of the Lower and the North-Western Provinces of the Presidency of Fort William, and the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges, Munsifs and District Munsifs; and whereas it is also expedient to provide in the Presidency of Fort Saint George for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows :—

1. After the second paragraph of section 36 of the Bengal Civil Courts Act, No. VI of 1871, the following paragraph shall be inserted (that is to say) :—
"The District Judge, within whose jurisdiction such Court is situate, may, by order, suspend or remove any such ministerial officer."

2. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say) :—
"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

3. After section 24 of the same Act, the following section shall be inserted :—
"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control."
"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

3. After section 24 of the same Act, the following section shall be inserted :—
"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control."
"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor-General on the 9th January 1878, and is hereby promulgated for general information :—

ACT No. I OF 1878. THE OPIUM ACT, 1878.

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SCHEDULE.

An Act to amend the law relating to Opium.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows:—

1. This Act may be called "The Opium Act, 1878".

Short title.

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

Local extent.

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf.

Commencement.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule:

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

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

Interpretation-clause.

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

- (a) cultivate the poppy;
- (b) manufacture opium;
- (c) possess opium;
- (d) transport opium;
- (e) import or export opium; or
- (f) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

- (a) the cultivation of the poppy;
- (b) the manufacture of opium;
- (c) the possession of opium;
- (d) the transport of opium;
- (e) the importation or exportation of opium; and
- (f) the sale of opium, and the farm of duties leviable on the sale of opium by retail;

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

7. The Governor General in Council may, by order notified in the *Gazette of India*,—

- (a) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government; and
- (b) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,

(c) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(d) cancel any such declaration.

An order under clause (b) shall cancel all previous declarations under clause (c) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight,

- (a) cultivates the poppy, or
- (b) manufactures opium, or
- (c) possesses opium, or
- (d) transports opium, or
- (e) imports or exports opium, or
- (f) sells opium, or
- (g) omits to warehouse opium or removes or does any act in respect of warehoused opium, and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act.

11. In any case in which an offence under section nine has been committed—

- (a) the poppy so cultivated;
- (b) the opium in respect of which any offence under the same section has been committed;
- (c) where, in the case of an offence under clause (d) or (e) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case

may be, the whole of the opium which he is transporting, importing or exporting;

(d) where, in the case of an offence under clause (f) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium, shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Whenever confiscation is authorised by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

(a) the disposal of all things confiscated under this Act; and

(b) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the

Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

- (a) enter into any such building, vessel or place;
- (b) in case of resistance, break open any door and remove any other obstacle to such entry;
- (c) seize such opium and all materials used in the manufacture thereof, and any other thing which

he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(d) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

Power to seize opium in open places. 15. Any officer of any of the said departments may

(a) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

(b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person, shall for every such offence be punished with fine not exceeding five hundred rupees.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section nineteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of such arrest or seizure to his immediate official superior.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 (*An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal*), or any part thereof, is in force, nothing in this section shall apply to such cultivation.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue, may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant:

Farmer may apply to Collector or other officer to recover amount due to him by licensee. Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act

shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

SCHEDULE.			Number and year.	Subject.	Extent of repeal.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL.					
Number and year.	Subject.	Extent of repeal.			
Act XI of 1849.	Abkari Revenue of Calcutta	In section 5 the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."			In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer." In paragraph 8 of section 90, the words "and opium."
Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.				Section 2.
Act X of 1871	The Northern India Excise Act.				In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67 and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.			
Act XXI of 1856.	Bengal Abkari Act	In section 28 the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end.			

Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
Act IV of 1872.	The Panjáb Laws Act ...	words "or in," down to and including the words "each ser."			the words "similarly distributed."
Act XXVI of 1872.	Panjáb Opium Law Amendment.	The whole Act.			In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order."
Act VI of 1873.	Transshipment of goods ...	Section 7.			In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.			
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.			
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.			

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including

Bombay Regulations.

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined," down to and including the words "the prohibited," Chapters I, II, III and IV.
Bombay Regulation XX of 1830.	Malwa opium	So much as has not been repealed.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and is hereby promulgated for general information:—

ACT No. I OF 1878.

THE OPIUM ACT, 1878.

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SECTIONS.

1. Short title.
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Amendment of Act VII of 1836, s. 1.
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5. Power to make rules to permit such matters.
6. Duty on opium imported by land.
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8. Power to make rules relating to warehouses.
9. Penalty for illegal cultivation of poppy, &c.

SECTIONS.

10. Presumption in prosecutions under section nine.
11. Confiscation of opium.
12. Order of confiscation by whom to be made.
13. Power to make rules, regarding disposal of things confiscated and rewards.
14. Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.
15. Power to seize opium in open places.
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16. Searches how made.
17. Officers to assist each other.
18. Vexatious entries, searches, seizures and arrests.
19. Issue of warrants.
20. Disposal of person arrested or thing seized.
21. Report of arrests and seizures.
22. Procedure in case of illegal poppy-cultivation.
23. Recovery of arrears of fees, duties, &c.
24. Farmer may apply to Collector or other officer to recover amount due to him by licensee.
25. Recovery of penalties due under bond.

SCHEDULE.

An Act to amend the law relating to Opium.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows:—

1. This Act may be called "The Opium Act, 1878";
Short title.

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule:

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

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

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

- (a) cultivate the poppy;
- (b) manufacture opium;
- (c) possess opium;
- (d) transport opium;
- (e) import or export opium; or
- (f) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local *Gazette*, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions, and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

- (a) the cultivation of the poppy;
- (b) the manufacture of opium;
- (c) the possession of opium;
- (d) the transport of opium;
- (e) the importation or exportation of opium; and
- (f) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

7. The Governor General in Council may, by order notified in the *Gazette of India*,—

- (a) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and
- (b) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official *Gazette*,—

- (c) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and
- (d) cancel any such declaration.

An order under clause (b) shall cancel all previous declarations under clause (c) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local *Gazette*, make rules consistent with this Act to regulate the safe custody of opium

warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight,

- (a) cultivates the poppy, or
- (b) manufactures opium, or
- (c) possesses opium, or
- (d) transports opium, or
- (e) imports or exports opium, or
- (f) sells opium, or
- (g) omits to warehouse opium or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act.

11. In any case in which an offence under section nine has been committed—

- (a) the poppy so cultivated;
- (b) the opium in respect of which any offence under the same section has been committed;
- (c) where, in the case of an offence under clause (d) or (e) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;
- (d) where, in the case of an offence under clause (f) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

shall be liable to confiscation. The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Whenever confiscation is authorised by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local *Gazette*, make rules consistent with this Act to regulate—

- (a) the disposal of all things confiscated under this Act; and
- (b) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

- (a) enter into any such building, vessel or place;
- (b) in case of resistance, break open any door and remove any other obstacle to such entry;
- (c) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and
- (d) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

15. Any officer of any of the said departments may

(a) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

(b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section fifteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of

such arrest or seizure to his immediate official superior.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 (*An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal*), or any part thereof, is in force, nothing in this section shall apply to such cultivation.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

24. When any amount is due to a farmer of opium-revenue from his licensee,

Farmer may apply to Collector or other officer to recover amount due to him by licensee. in respect of a license, such farmer may make an application to the Collector of the

District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

25. When any person in compliance with any rule made hereunder gives a bond

Recovery of penalties due under bond. for the performance of any duty or act, such duty or act

shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

SCHEDULE.			Number and year.	Subject.	Extent of repeal.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL.					
Number and year.	Subject.	Extent of repeal.			
Act XI of 1849.	Abkari Revenue of Calcutta	In section 5 the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in" the case of opium as aforesaid, a reward of one rupee eight annas for each seer."	Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer." In paragraph 8 of section 90, the words "and opium."
			Act X of 1871	The Northern India Excise Act.	Section 2. In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67 and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.			
Act XXI of 1856.	Bengal Abkari Act	In section 28 the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end.			

Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
Act IV of 1872.	The Panjáb Laws Act ...	Section 49.			the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."
Act XXVI of 1873.	Panjáb Opium Law Amendment.	The whole Act.			
Act VI of 1873.	Transshipment of goods ...	Section 7.			
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.			
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.			
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.			

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including	<i>Bombay Regulations.</i>		
			Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined," down to and including the words "the prohibited." Chapters I, II, III and IV.
			Bombay Regulation XX of 1830.	Malwa opium	So much as has not been repealed.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and is hereby promulgated for general information:—

ACT No. I OF 1878.

THE OPIUM ACT, 1878.

CONTENTS.

PREAMBLE.

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- Local extent.
- Commencement.
2. Repeal of enactments.
- Amendment of Acts.
- Amendment of Act VII of 1836, s. 1.
3. Interpretation-clause.
4. Prohibition of poppy-cultivation and possession, &c., of opium.
5. Power to make rules to permit such matters.
6. Duty on opium imported by land.
7. Warehousing opium.
8. Power to make rules relating to warehouses.
9. Penalty for illegal cultivation of poppy, &c.

SECTIONS.

10. Presumption in prosecutions under section nine.
11. Confiscation of opium.
12. Order of confiscation by whom to be made.
13. Power to make rules, regarding disposal of things confiscated and rewards.
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15. Power to seize opium in open places.
- Power to detain, search and arrest.
16. Searches how made.
17. Officers to assist each other.
18. Vexatious entries, searches, seizures and arrests.
19. Issue of warrants.
20. Disposal of person arrested or thing seized.
21. Report of arrests and seizures.
22. Procedure in case of illegal poppy-cultivation.
23. Recovery of arrears of fees, duties, &c.
24. Farmer may apply to Collector or other officer to recover amount due to him by licensee.
25. Recovery of penalties due under bond.

SCHEDULE.

An Act to amend the law relating to Opium.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows:—

1. This Act may be called "The Opium Act, 1878":

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule:

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

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

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

- (a) cultivate the poppy;
- (b) manufacture opium;
- (c) possess opium;
- (d) transport opium;
- (e) import or export opium; or
- (f) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

- (a) the cultivation of the poppy;
- (b) the manufacture of opium;
- (c) the possession of opium;
- (d) the transport of opium;
- (e) the importation or exportation of opium; and
- (f) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

7. The Governor General in Council may, by order notified in the *Gazette of India*,—

(a) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and

(b) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,

(c) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(d) cancel any such declaration.

An order under clause (b) shall cancel all previous declarations under clause (c) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium

warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight,

- (a) cultivates the poppy, or
 - (b) manufactures opium, or
 - (c) possesses opium, or
 - (d) transports opium, or
 - (e) imports or exports opium, or
 - (f) sells opium, or
 - (g) omits to warehouse opium or removes or does any act in respect of warehoused opium,
- and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act.

11. In any case in which an offence under section nine has been committed—

- (a) the poppy so cultivated;
 - (b) the opium in respect of which any offence under the same section has been committed;
 - (c) where, in the case of an offence under clause (d) or (e) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;
 - (d) where, in the case of an offence under clause (f) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,
- shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Whenever confiscation is authorized by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

(a) the disposal of all things confiscated under this Act; and

(b) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

(a) enter into any such building, vessel or place;

(b) in case of resistance, break open any door and remove any other obstacle to such entry;

(c) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(d) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

Power to seize opium in open places.

15. Any officer of any of the said departments may

(a) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

(b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section nineteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of

such arrest or seizure to his immediate official superior.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 (*An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal*), or any part thereof, is in force, nothing in this section shall apply to such cultivation.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

SCHEDULE.			Number and year.	Subject.	Extent of repeal.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL.					
Number and year.	Subject.	Extent of repeal.			
Act XI of 1849.	Abkari Revenue of Calcutta	<p>In section 5 the word "opium."</p> <p>In section 6, the word "opium" and the last thirty-one words.</p> <p>In section 15, from and including the words "except in the case," to the end of the section.</p> <p>In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."</p>			<p>In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer."</p> <p>In paragraph 8 of section 90, the words "and opium."</p>
			Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	Section 2.
			Act X of 1871	The Northern India Excise Act.	<p>In paragraph 5 of section 3, the word "opium."</p> <p>Sections 18, 65, 66, 67 and 87.</p> <p>In section 19, the words "or opium."</p> <p>Section 46, so far as it relates to opium.</p> <p>In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium."</p> <p>In section 63, the words "except opium."</p> <p>In section 78, the words "except opium," and paragraph 2.</p> <p>In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the</p>
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.			
Act XXI of 1856.	Bengal Abkari Act	<p>In section 28 the word "opium."</p> <p>Sections 34, 51, 52, 53 and 87.</p> <p>In section 35, the words "or opium."</p> <p>In section 49, the words "except opium."</p> <p>Section 50, so far as it relates to opium.</p> <p>In section 75, the words "except opium" and from and including the words "opium seized," down to the end.</p>			

Number and year.	Subject.	Extent of repeal.
Act IV of 1872.	The Panjáb Laws Act ...	words "or in," down to and including the words "each seer."
Act XXVI of 1872.	Panjáb Opium Law Amendment.	The whole Act.
Act VI of 1873.	Transshipment of goods ...	Section 7.
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined," down to and including the words "the prohibited."
Bombay Regulation XX of 1830.	Malwa opium	So much as has not been repealed.

Bombay Regulations.

D. FITZPATRICK,
Secy. to the Govt. of India.

D. FITZPATRICK,
Secy. to the Govt. of India.



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. II OF 1878.

An Act for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878:"

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

This Act shall come into force in each of the said territories on such date as the Governor General in Council by notification in the Gazette of India directs in this behalf.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-

Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

4. Every person who, on or after the first day of April 1878, falls under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing in any district situate in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

5. Such license shall be granted by the Collector of such district, and shall be signed by him, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license. 6. Every such license shall specify—

(a) the date of the grant thereof:
(b) the name, father's name, caste and trade or dealing of the licensee:

(c) the class and grade to which he belongs :

(d) the fee paid for the license:

(e) the term for which the license shall remain in force, and

(f) the place or places within such district where the licensee intends to carry on his trade or dealing during such term ;
and shall be received in evidence as *prima facie* proof of all matters contained therein.

7. Every such license shall have effect in such district only and shall continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing in such district after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing in such district.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

(a) the trade or dealing of each of the persons therein named;

(b) the class and grade under which he is charged; and

(c) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muballas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person falling under any of the heads specified in the said schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him in the year 1878 within thirty days of such publication, and in each succeeding year before the first day of February.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier, of the names of all persons residing in such house at the date of the notice and of their respective callings.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in

order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual nett earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

14. The Collector may, for the purposes of any proceeding under section thirteen, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits:

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

15. Subject to the control of the Local Government, the Commissioner of Revenue of the Division may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under section thirteen, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

16. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

17. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

18. If, after expiry of the period mentioned in the notification published under section ten, for payment of the fee specified or referred to therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

19. All sums due under section eighteen and all fees payable under this Act or the said Act No. VIII of 1877 shall be recoverable as if they were arrears of land-revenue.

But no fees or other sums due under this Act or the said Act No. VIII of 1877 shall be recoverable by any process whatsoever after the expiry of three months from the last day of the year in respect of which they are payable.

20. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

21. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

22. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

23. The nett amount of all fees and penalties disposed of and paid or recovered under this Act, after deducting the expenses of collection, or such portion of such nett amount as the Governor General in Council from time to time directs, shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India. The residue (if any) of such nett amount shall be carried to the credit of the Local Government.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the control and orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(a) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act, and cancel such exemption;

(b) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, fix in this behalf, and cancel such exemption;

(c) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.
Companies registered under the Indian Companies Act, 1866	...
Bankers	...
Professional money-lenders	...
Owners of cotton-screws	...
Persons keeping shops for the sale of European goods	First grade 500
Hotel-keepers	Second grade 200
Wholesale-dealers	Third grade 150
Dealers in precious stones	Fourth grade 100
Sugar Manufacturers or Refiners	...
Indigo Manufacturers	...
Tea Manufacturers	...

CLASS II.

	Rs.
Cloth-sellers	...
Metal-vessel-sellers	...
Fuel-sellers (talwallas)	...
Chaudhris	...
Letters-out of conveyances and cattle	...
Contractors (thikadars)	...
Printers and publishers	...
Manufacturers of lac	...
Commission-agents	...
Brokers	...
Bill-brokers	...
Pawn-brokers	...
Money-changers	...
Dealers in gold and silver lace	...
Druggists	...
Harness-makers	First grade 75
Dealers in metals, not being merely artizans	Second grade 50
Grain-lenders	Third grade 25
Retail-dealers in grain	Fourth grade 10
Auctioneers	...
Coach-builders	...
Tobacco-sellers	...
Dealers in horses, cattle or elephants	...
Timber-merchants	...
Woollen manufacturers	...
Silk ditto	...
Persons carrying on trades and dealings specified in class I whose annual earnings are not so large as to warrant their assessment in that class.	...

CLASS III.

Artizans, traders and dealers not above specified ...	Fee payable by licensee.	
Persons falling under any head mentioned in class I or class II, and whose annual earnings are not so large as to warrant their assessment in either of those classes.	Rs.	
	First grade	5
	Second grade	2
	Third grade	1

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. III OF 1878.

An Act to amend the law relating to the levy of rates on Land in the North-Western Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877, and to re-enact them with the amendments hereinafter appearing; It is hereby enacted as follows :—

I.—Preliminary.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1878."
- It extends only to the territories administered by the Lieutenant-Governor of the North-Western Provinces;
- and it shall come into force on such date as the Governor General in Council, by notification in the *Gazette of India*, directs.

2. On and from such date, the North-Western Provinces Local Rates Act, of 1871 and VII of 1877, 1871, and Act No. VII of 1877 (to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871), shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred and published hereunder.

Interpretation-clause. 3. In this Act—

"Commissioner" means the chief officer in charge of the revenue-administration of a Division;
"Collector" means the chief officer in charge of the revenue-administration of a district;
"Land" means land used for agricultural purposes, or waste-land which is culturable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfídár, nazránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof;

"Year" means the year commencing on the first day of April.

II.—Rates on Land in Districts of which the Settlement is liable to Revision.

4. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

"Annual value" means as follows :—

- (1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;
- (2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

5. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time

to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

9. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

11.(a). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council may direct, such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five.

(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes :—

- (1.) The construction, repair and maintenance of roads and other means of communication;
- (2.) The maintenance of the Rural Police and District-post;
- (3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers and the establishment of scholarships;
- (4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be reallocated for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

15. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the allotment mentioned in sec-

tion eleven shall be applied, and in the supervision and control of such allotment :

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863;

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

20. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways; and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It is hereby enacted as follows :—

1. This Act may be called "The Oudh Local Rates Act, 1878;"

It extends only to the territories administered by the Chief Commissioner of Oudh;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. On and from such date, Act No. XVII of 1871 (to provide for the levy of rates on land in Oudh) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

3. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned;

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfídár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Annual value." "Annual value" means—

(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate:

"Year" means the year commencing on the "Year." first day of April.

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

6. Every landholder may recover from his co-sharers or pattidárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh;

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

11. (a). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

(b). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

(c). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes :—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made, may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

15. The Chief Commissioner may, by notification, from time to time,

- (a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;
- (b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- (c) exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. V OF 1878.

An Act to amend the law relating to the levy of rates on land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called "The Panjáb Local Rates Act, 1878."

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb;

Local extent.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Commencement.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act;

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Annual value' means—
(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable;

'Year' means the year commencing on the first day of April.

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight paces for every rupee of its annual value.

Such rate shall be paid by the land-holder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate

Power to recover a share of rate from tenant.

as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

Rates to be credited to Local Government.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable

places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

11. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount allotted under section seven shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein:

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts which, for the time being, have cognizance of suits for rent due on land.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints:

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

15. The Lieutenant-Governor may by notification from time to time—

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie;

(c) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(d) exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;

(e) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and is hereby promulgated for general information :—

ACT No. VI OF 1878.

An Act to amend the law relating to Treasure-Trove.

WHEREAS it is expedient to amend the law relating to treasure-trove; It is hereby enacted as follows :—

Preamble.

Preliminary.

1. This Act may be called "The Indian Treasure Trove Act, 1878."

Extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

2. The enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same schedule.

Interpretation-clause.

3. In this Act—

"treasure" means anything of any value hidden in the soil, or in anything affixed thereto :

"Collector" means (1) any revenue officer in independent charge of a district, and (2) any officer appointed by the Local Government to perform the functions of a Collector under this Act.

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Act, be deemed to be the owner of such land or thing.

Procedure on finding Treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Collector notice in writing—

(a) of the nature and amount or approximate value of such treasure;

(b) of the place in which it was found;

(c) of the date of the finding; and either deposit the treasure in the nearest Government Treasury, or give the Collector such security as the Collector thinks fit, to produce the treasure at such time and place as he may from time to time require.

5. On receiving a notice under section four, the Collector shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely) :—

(a) he shall publish a notification in such manner as the Local Government from time to time prescribes in this behalf, to the effect that, on a certain date (mentioning it), certain treasure (mentioning its nature, amount and approximate value) was found in a certain place (mentioning it); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Collector on a day and at a place therein mentioned, such day not being earlier than four

months, or later than six months, after the date of the publication of such notification;

(b) when the place in which the treasure appears to the Collector to have been found was at the date of the finding in the possession of some person other than the finder, the Collector shall also serve on such person a special notice in writing to the same effect.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right.

7. On the day notified under section five, the Collector shall cause the treasure to be produced before him, and shall enquire as to and determine—

(a) the person by whom, the place in which, and the circumstances under which, such treasure was found; and

(b) as far as is possible the person by whom, and the circumstances under which, such treasure was hidden.

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right.

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden; or if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period to the knowledge of the Collector; or if such suit is instituted within such period, and the plaintiff's claim is finally rejected; the Collector may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against the same within two months from the date thereof to the Chief Controlling Revenue Authority.

Subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section nine, such treasure shall, in accordance with the provisions hereinafter contained, either be delivered to the finder thereof, or be divided between him and the owner of the place in which it has been found in manner hereinafter provided.

11. When a declaration has been made in respect of any treasure as aforesaid, and no person other than the finder of such treasure has appeared as required by the notification published under section five

and claimed a share of the treasure as owner of the place in which it has been found, the Collector shall deliver such treasure to the finder thereof.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

When only one such person claims and his claim is not disputed, treasure to be divided, said in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, three-fourths of the treasure shall be allotted to such finder and the residue to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith :

Provided that the Collector may in any case, if he thinks fit, instead of dividing any treasure as directed by this section,

(a) allot to either party the whole or more than his share of such treasure, on such party paying to the Collector for the other party such sum of money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be; or

(b) sell such treasure or any portion thereof by public auction and divide the sale-proceeds between the parties according to the rule hereinbefore prescribed :

Provided also, that when the Collector has by his declaration under section nine rejected any claim made under this Act by any person other than the said finder or person claiming as owner of the place in which the treasure was found, such division shall not be made until after the expiration of two months without an appeal having been presented under section nine by the person whose claim has been so rejected, or when an appeal has been so presented, after such appeal has been dismissed.

When the Collector has made a division under this section, he shall deliver to the parties the portions of such treasure, and shares to be delivered to parties. or the money in lieu thereof, to which they are respectively entitled under such division.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right; and in every such suit the finder of the treasure and all persons disputing such claim before the Collector shall be made defendants.

15. If any such suit is instituted and the plaintiff's claim is finally established therein, the Collector shall, subject to the provisions of section twelve, divide the treasure between him and the finder.

If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Collector shall deliver the treasure to the finder.

16. The Collector may, at any time after making a declaration under section nine, and before delivering or dividing the treasure as hereinbefore provided, declare by writing under his hand his intention to acquire on behalf of the Government the treasure, or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons; and thereupon such treasure or portion shall be deemed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

17. No decision passed or act done by the Collector under this Act shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred.

18. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

19. The Local Government may, from time to time, make rules consistent with this Act, to regulate proceedings hereunder.

Such rules shall, on being published in the local Gazette, have the force of law.

Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security, required by section four, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

21. If the owner of the place in which any treasure is found abets, with-abetting offence under section 20. in the meaning of the Indian Penal Code, any offence under section twenty, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months, or with fine, or with both.

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation 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.	The whole.
Madras Regulation XI of 1832.	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 discovery of such treasure.	The whole.
Act XII of 1838 Act IV of 1872...	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.

SCHEDULE—continued.

Number and date of enactments.	Title or subject.	Extent of repeal.
Act XV of 1874...	Laws Local Extent.	The second schedule, so far as regards Madras Regulation XI of 1832 and Act XII of 1838. The fourth schedule, so far as regards Bengal Regulation V of 1817.
Act XVII of 1875	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V of 1817.
Act XX of 1875	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII of 1876.	Oudh Laws Act.	Ditto.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT NO. II OF 1878.

An Act for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878."

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the

Local extent.

Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

This Act shall come into force in each of the said territories on such date as the Governor General in

Commencement.

Council by notification in the *Gazette of India* directs in this behalf.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-

Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

4. Every person who, on or after the first day of April 1878, falls under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing in any district situate in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

5. Such license shall be granted by the Collector of such district, and shall be signed by him, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license. 6. Every such license shall specify—

(a) the date of the grant thereof:

(b) the name, father's name, caste and trade or dealing of the licensee:

(c) the class and grade to which he belongs:

(d) the fee paid for the license:

(e) the term for which the license shall remain in force, and

(f) the place or places within such district where the licensee intends to carry on his trade or dealing during such term; and shall be received in evidence as *prima facie* proof of all matters contained therein.

7. Every such license shall have effect in such district only and shall continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing in such district after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing in such district.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

(a) the trade or dealing of each of the persons therein named;

(b) the class and grade under which he is charged; and

(c) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal mughallas or ganjes of all towns, and in the chaupāl, or other public place, in all villages concerned, together with a notification that if any person falling under any of the heads specified in the said schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him in the year 1878 within thirty days of such publication, and in each succeeding year before the first day of February.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier, of the names of all persons residing in such house at the date of the notice and of their respective callings.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in

order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit.

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual nett earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

14. The Collector may, for the purposes of any proceeding under section thirteen, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits:

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

15. Subject to the control of the Local Government, the Commissioner of Revenue of the Division may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under section thirteen, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

16. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

17. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

18. If, after expiry of the period mentioned in the notification published under section ten, for payment of the fee specified or referred to therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

19. All sums due under section eighteen and all fees payable under this Act or the said Act No. VIII of 1877 shall be recoverable as if they were arrears of land-revenue.

But no fees or other sums due under this Act or the said Act No. VIII of 1877 shall be recoverable by any process whatsoever after the expiry of three months from the last day of the year in respect of which they are payable.

20. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Prosecution to be at instance of Collector.

21. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

22. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

23. The nett amount of all fees and penalties paid or recovered under this Act, after deducting the expenses of collection, or such portion of such nett amount as the Governor General in Council from time to time directs, shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India.

The residue (if any) of such nett amount shall be carried to the credit of the Local Government.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the control and orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

Powers of Collector under Act may be exercised by other officers.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

Obligation to furnish information to Collector.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(a) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act, and cancel such exemption;

(b) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, fix in this behalf, and cancel such exemption;

(c) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

Companies registered under the Indian Companies Act, 1866	Fee payable by licensee.
Bankers	Rs.
Professional money-lenders	First grade 500
Owners of cotton-screws	Second grade 200
Persons keeping shops for the sale of European goods	Third grade 150
Hotel-keepers	Fourth grade 100
Wholesale-dealers	
Dealers in precious stones	
Sugar Manufacturers or Refiners	
Indigo Manufacturers	
Tea Manufacturers	

CLASS II.

Cloth-sellers	Rs.
Metal-vessel-sellers	First grade 75
Fuel-sellers (talwālas)	Second grade 50
Chaudhris	Third grade 25
Letters-out of conveyances and cattle	Fourth grade 10
Contractors (thikadārs)	
Printers and publishers	
Manufacturers of lac	
Commission-agents	
Brokers	
Bill-brokers	
Pawn-brokers	
Money-changers	
Dealers in gold and silver lace	
Druggists	
Harness-makers	
Dealers in metals, not being merely artisans	
Grain-lenders	
Retail-dealers in grain	
Auctioneers	
Coach-builders	
Tobacco-sellers	
Dealers in horses, cattle or elephants	
Timber-merchants	
Woollen manufacturers	
Silk ditto	
Persons carrying on trades and dealings specified in class I whose annual earnings are not so large as to warrant their assessment in that class.	

CLASS III.

Artizans, traders and dealers not above specified ...
Persons falling under any head mentioned in class I or class II, and whose annual earnings are not so large as to warrant their assessment in either of those classes.

Fee payable by licensee.

Rs.

First grade 5
Second grade 2
Third grade 1

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. III OF 1878.

An Act to amend the law relating to the levy of rates on Land in the North-Western Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877, and to re-enact them with the amendments hereinafter appearing; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1878."
Short title.
It extends only to the territories administered by the Lieutenant-Governor of the North-Western Provinces;
Extent.
and it shall come into force on such date as the Governor General in Council, by notification in the *Gazette of India*, directs.
Commencement.

2. On and from such date, the North-Western Provinces Local Rates Act, of 1871 and VII of 1877, 1871, and Act No. VII of 1877 (to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871), shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred and published hereunder.

Interpretation-clause. 3. In this Act—

"Commissioner" means the chief officer in charge of the revenue-administration of a Division;
"Collector" means the chief officer in charge of the revenue-administration of a district;
"Land" means land used for agricultural purposes, or waste-land which is cultivable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfídar, nazrá nádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof;

"Year" means the year commencing on the first day of April.

II.—Rates on Land in Districts of which the Settlement is liable to Revision.

4. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

"Annual value" means as follows:—

- (1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;
- (2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

5. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time

to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

9. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

11. (a). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five.

(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1). The construction, repair and maintenance of roads and other means of communication;

(2). The maintenance of the Rural Police and District-post;

(3). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers and the establishment of scholarships;

(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be reallocated for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

15. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the allotment mentioned in sec-

tion eleven shall be applied, and in the supervision and control of such allotment :

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863 ;

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final ; but all such decisions may be reviewed by the Board of Revenue.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

20. The Lieutenant-Governor may, by notification from time to time,

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid ;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement ;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions ;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues ; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition, to those now applied to local purposes ; and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways ; and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called "The Oudh Local Rates Act, 1878 :"

It extends only to the territories administered by the Chief Commissioner of Oudh ;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. On and from such date, Act No. XVII of 1871 (to provide for the levy of rates on land in Oudh) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

3. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned ;

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned ;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof ; and

"Annual value" means—
(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate ;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate :

"Year" means the year commencing on the first day of April.

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

6. Every landholder may recover from his co-sharers or pattidárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh ;

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act : provided that such appeal be presented within thirty days from the date of the order.

The decision of the Commissioner on such appeal shall be final ; but all such decisions may be reviewed by the Chief Commissioner.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

11. (a). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

(b). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility :

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

(c). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes :—

(1.) The construction, repair and maintenance of roads and other means of communication ;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships ;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks ; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience :

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

15. The Chief Commissioner may, by notification, from time to time,

- prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;
- make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. V OF 1878.

An Act to amend the law relating to the levy of rates on land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called "The Panjáb Local Rates Act, 1878."

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act;

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

3. In this Act—
'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Annual value' means—
(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—
double the amount which, but for such permanent assessment, composition or redemption, would have been leviable;

'Year' means the year commencing on the first day of April.

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight pices for every rupee of its annual value.

Such rate shall be paid by the land-holder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate

as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

- (1.) The construction, repair, and maintenance of roads and other means of communication;
- (2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;
- (3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable

places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

11. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount allotted, under section seven shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein:

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts which, for the time being, have cognizance of suits for rent due on land.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints:

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

15. The Lieutenant-Governor may by notification from time to time—

- prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;
- appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie;
- make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;
- exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;
- direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and is hereby promulgated for general information :—

ACT No. VI OF 1878.

An Act to amend the law relating to Treasure-Trove.

WHEREAS it is expedient to amend the law relating to treasure-trove; It is hereby enacted as follows :—

Preliminary.

1. This Act may be called "The Indian Treasure Trove Act, 1878 :—"

Extent. It extends to the whole of British India;

Commencement. And it shall come into force at once.

2. The enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same schedule.

Interpretation-clause. 3. In this Act—

"treasure" means anything of any value hidden in the soil, or in anything affixed thereto :

"Collector" means (1) any revenue officer in independent charge of a district, and (2) any officer appointed by the Local Government to perform the functions of a Collector under this Act.

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Act, be deemed to be the owner of such land or thing.

Procedure on finding Treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Collector notice in writing—

(a) of the nature and amount or approximate value of such treasure;

(b) of the place in which it was found;

(c) of the date of the finding;

and either deposit the treasure in the nearest Government Treasury, or give the Collector such security as the Collector thinks fit, to produce the treasure at such time and place as he may from time to time require.

5. On receiving a notice under section four, the Collector shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely) :—

(a) he shall publish a notification in such manner as the Local Government from time to time prescribes in this behalf, to the effect that, on a certain date (mentioning it), certain treasure (mentioning its nature, amount and approximate value) was found in a certain place (mentioning it); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Collector on a day and at a place therein mentioned, such day not being earlier than four

months, or later than six months, after the date of the publication of such notification;

(b) when the place in which the treasure appears to the Collector to have been found was at the date of the finding in the possession of some person other than the finder, the Collector shall also serve on such person a special notice in writing to the same effect.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right.

7. On the day notified under section five, the Collector shall cause the matters to be enquired into and determined by the Collector, to be produced before him, and shall enquire as to and determine—

(a) the person by whom, the place in which, and the circumstances under which, such treasure was found; and

(b) as far as is possible the person by whom, and the circumstances under which, such treasure was hidden.

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right.

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden; or if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period to the knowledge of the Collector; or if such suit is instituted within such period, and the plaintiff's claim is finally rejected; the Collector may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against such declaration, within two months from the date thereof to the Chief Controlling Revenue Authority.

Subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section nine, such treasure shall, in accordance with the provisions hereinafter contained, either be delivered to the finder thereof, or be divided between him and the owner of the place in which it has been found in manner hereinafter provided.

11. When a declaration has been made in respect of any treasure, as aforesaid, and no person other than the finder of such treasure has appeared as required by the notification published under section five

and claimed a share of the treasure as owner of the place in which it has been found, the Collector shall deliver such treasure to the finder thereof.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, three-fourths of the treasure shall be allotted to such finder and the residue to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith :

Provided that the Collector may in any case, if he thinks fit, instead of dividing any treasure as directed by this section,

(a) allot to either party the whole or more than his share of such treasure, on such party paying to the Collector for the other party such sum of money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be; or

(b) sell such treasure or any portion thereof by public auction and divide the sale-proceeds between the parties according to the rule hereinbefore prescribed :

Provided also, that when the Collector has by his declaration under section nine rejected any claim made under this Act by any person other than the said finder or person claiming as owner of the place in which the treasure was found, such division shall not be made until after the expiration of two months without an appeal having been presented under section nine by the person whose claim has been so rejected, or, when an appeal has been so presented, after such appeal has been dismissed.

When the Collector has made a division under this section, he shall deliver to the parties the portions of such treasure, or the money in lieu thereof, to which they are respectively entitled under such division.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right; and in every such suit the finder of the treasure and all persons disputing such claim before the Collector shall be made defendants.

15. If any such suit is instituted and the plaintiff's claim is finally established therein, the Collector shall, subject to the provisions of section twelve, divide the treasure between him and the finder.

If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Collector shall deliver the treasure to the finder.

16. The Collector may, at any time after making a declaration under section nine, and before delivering or dividing the treasure as hereinbefore provided, declare by writing under his hand his intention to acquire on behalf of the Government the treasure, or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons; and thereupon such treasure or portion shall be deemed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

17. No decision passed or act done by the Collector under this Act shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred.

18. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

19. The Local Government may, from time to time, make rules consistent with this Act, to regulate proceedings hereunder.

Such rules shall, on being published in the local Gazette, have the force of law.

Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security, required by section four, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

21. If the owner of the place in which any treasure is found abets, with- in the meaning of the Indian Penal Code, any offence under section twenty, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months, or with fine, or with both.

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation 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.	The whole.
Madras Regulation XI of 1832.	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 discovery of such treasure.	The whole.
Act XII of 1838 Act IV of 1872...	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.

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Number and date of enactments.	Title or subject.	Extent of repeal.
Act XV of 1874...	Laws Local Extent.	The second schedule, so far as regards Madras Regulation XI of 1832 and Act XII of 1838. The fourth schedule, so far as regards Bengal Regulation V of 1817.
Act XVII of 1875	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V of 1817.
Act XX of 1875	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII of 1876.	Oudh Laws Act.	Ditto.

D. FITZPATRICK,
Secy. to the Govt. of India.



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VII OF 1878.

THE INDIAN FOREST ACT 1878.

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SCHEDULE.

An Act to amend the law relating to Forests, the transit of forest-produce, and the duty leviable on timber.

WHEREAS it is expedient to amend the law relating to Forests, the transit of forest-produce and the duty leviable on timber; It hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Forest Act, 1878:"

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb, (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

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

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer:

"Tree." "Tree" includes bamboos, stumps and brushwood:

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood, whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,—

minerals (including limestone and laterite), surfacesoil, trees, timber, grass, peat, canes, creepers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids:

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

3. The Local Government may from time to time constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

4. Whenever it is proposed to constitute a Reserved Forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a reserved forest;

(b) specifying the limits of such forest; and

(c) appointing an officer (hereinafter called "the Forest Settlement Officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (b) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement Officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation—

(a) specifying the limits of the proposed forest;

(b) explaining the consequences which, as herein-after provided, will ensue on the reservation of such forest; and

(c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section, and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and

(b) the powers of a Civil Court in the trial of suits.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a watercourse, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties,

may award compensation in land, or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,—

(a) the name, father's name, caste, residence and occupation of the person claiming the right;

(b) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any), in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose, the Forest Settlement Officer may—

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest-court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal, and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

19. When the following events have occurred (namely),—

(a) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(b) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(c) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise,

the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation therein of into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

24. The Forest-officer may from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest; provided, that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

25. Any person who—
(a) makes any fresh clearing prohibited by section five, or

(b) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(c) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(d) trespasses or pastures cattle or permits cattle to trespass;

(e) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(f) fells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes, any forest-produce;

(h) clears or breaks up any land for cultivation, or any other purpose; or,

(i) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (b) the exercise of any right continued under section fourteen, clause (c), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully or by gross negligence in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved; but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

27. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce, or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

28. The Local Government may from time to time, by notification in the "Protected Forests," local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

29. The Local Government may from time to time, by notification in the local official Gazette,—

(a) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

(b) declare that a portion of such forest be closed for such term not exceeding twenty years as the

Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

(c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal, of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest: and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters:—

(a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests;

(k) the protection and management of any portion of a forest closed under section twenty-nine;

(l) the exercise of rights referred to in section twenty-eight.

32. Any person who commits any of the following offences:—

(a) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree;

(h) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of

the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be:

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient:

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be; and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—

(a) the breaking up or clearing of land for cultivation;

(b) the pasturing of cattle;

(c) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit:

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette on all timber—

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts to which such timber or other produce

shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

45. All timber found adrift, beached, stranded, or sunk; all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and, in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded, or sunk;

Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.

Government and its officers not liable for damage to such timber, for any loss or damage which may occur in respect of any timber collected under

section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

51. The Local Government may from time to time make rules to regulate the following matters (namely) :—

(a) the salving, collection and disposal of all timber mentioned in section forty-five;

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary-mark of any forest or wasteland to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section twenty-nine, clause (c).

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-

two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say :—

For each elephant	...	ten rupees.
For each buffalo or camel	...	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	...	eight annas.

CHAPTER XII.

OF FOREST-OFFICERS.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

(a) power to enter upon any land and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(c) power to issue a search-warrant under the Code of Criminal Procedure;

(d) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

SUBSIDIARY RULES.

75. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law:

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(c) in preventing the commission in such forest of any forest-offence; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(See section 1.)

ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII of 1865	An Act to give effect to Rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII of 1873.	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX of 1874.	The Arakan Hill District Laws Regulations, 1874.	So far as it relates to Act VII of 1865 and VII of 1869.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent, of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VIII OF 1878.

SEA CUSTOMS ACT, 1878.

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An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

Preamble.

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Sea Customs Act, 1878."
- It extends to the whole of British India, and shall come into force on the first day of April 1878.
- Local extent.
- Commencement.
2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.
- Repeal of enactments.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

All appointments, rules, declarations, exemptions, powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.

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

(a) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates :

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies :

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge :

(d) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods :

(e) "Foreign Port" means Aden and any place beyond the limits of British India :

(f) "Vessel" includes anything made for the conveyance by water of human beings or property :

(g) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not : or proceeding from or to a Customs-port to or from a place declared to be a port under section 12 :

(h) "Master" when used in relation to any vessel means any person, except a Pilot or Harbour Master, having command or charge of such vessel :

(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port :

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &C.

6. The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act

(a) prescribing and limiting the powers and duties of officers of Customs,

(b) regulating the delegation of their duties by such officers ; and

(c) generally to carry out the provisions of this Act.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. The Local Government may from time to time, by notification in the official Gazette,

(a) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods ;

(b) declare the limits of such Ports ;

(c) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods ;

(d) declare the limits of any such Wharf ;

(e) alter the name of any such Port or Wharf ; and

(f) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

13. The Governor General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

14. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to the warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India:—

(a) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire;

(b) counterfeit coin: or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness;

(c) any obscene book, pamphlet, paper, drawing painting, representation, figure or article:

(d) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as herein after provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(a) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(b) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(c) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port; and

(d) goods brought in bond from one Customs-port to another:

Provided that no such duties shall be levied on goods belonging to the Government.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order,

any goods on which Customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner to produce any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real value shall be deemed to be—

(a) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

31. Goods chargeable with duty upon the examination of ad-value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(a) the real value of such goods may be fixed on appraisal by an officer of Customs and the duty may be assessed on the value so fixed; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home consumption.

Explanation.—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

CHAPTER VI.

DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port, seven-eighths of such duties shall, except as otherwise hereinafter, provided be repaid as drawback:

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the

use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another on board of the same, or of any other such vessel, as part of his authorized quantity; or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same Naval officer; or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,
 Power to declare what goods are identifiable, in the *Gazette of India*,
 (a) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and
 (b) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.
 and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—
 When no drawback is allowed.
 (a) upon goods not included in the export-manifest, or
 (b) where the goods to be exported are of less value than the amount of drawback claimed, or
 (c) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or
 (d) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.
 Time to claim drawback.
 No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.
 When payment made.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.
 Declaration by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.
 Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.
 Delivery of manifest when vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.
 Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.
 Signature and contents of manifest.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,
 Amendment of errors in manifest.

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall counter-sign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.
 Duty of person receiving manifest.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.
 Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.
 Master, if required, to deliver bill of lading, &c., to Customs-collector.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.
 Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in Manifest, &c., may be section 53, 54, 57 or 58, delivered by ship's agent. the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.
 Order for entry outwards to be obtained before export-cargo is shipped.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.
 No vessel to depart without port-clearance.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.
 No Pilot to take charge of vessel proceeding to sea without production of port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.
 Application for Port clearance.

The Master shall, at the time of applying for port-clearance—

(a) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped;

(b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-Authority, requires; and

(c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until
 Power to refuse Port-clearance.

(a) the provisions of section 63 are complied with; and
 (b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect

of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (b) and (c) and (d) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.
 Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.
 Power to depute Customs officer to board ships.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.
 Duty of such officer.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable accommodation of shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.
 Accommodation of officer and servant.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and
 Officers of Customs to have free access to every part of ship, and may seal and secure goods.

mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle in any Power to authorize such vessel be locked, and search and opening of the key be withheld, such locks. officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or waterborne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed Period allowed for under section 67 to remain on discharge and shipment board a vessel, the tonnage of cargo. of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge Allowances for period made, under this section, the during which vessel is period (if any) during which laid up. a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(a) on any Sunday or on any holiday or day in which the discharge or shipping of cargo, as

the case may be, is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

Goods not to be shipped, &c. except at wharfs.

unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

When any baggage or parcels is or are made over to an officer of customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

Goods water-borne to be forthwith landed or shipped.

78. Except in cases of imminent danger no goods shall be discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX. OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry

of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(a) at the Custom-house or any specified landing-place or wharf; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (a) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed

under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(a) to observe all rules prescribed by this Act in respect of such goods;

(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority, and shall relate to the cargo or portion of the cargo of one vessel only.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that

effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

Rules relating to goods in a warehouse.

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to

meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(a) sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(d) bottle off wine or spirit from any casks;

(e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse, dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Provided that when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancellation to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

Of the removal of goods from one warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination;

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty

chargeable on such goods, for the due arrival and rewarehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Clearance for home-consumption or shipment.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (a) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties,

interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 87.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

(a) upon wine, spirit and beer in case to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding 6 months	...	3 1/2 per cent.
Exceeding 6 months and not exceeding 12 "	...	5 "
Exceeding 12 months and not exceeding 18 "	...	7 1/2 "
Exceeding 18 months and not exceeding 2 years	...	10 "
Exceeding 2 years and not exceeding 3 "	...	12 "

(b) in the case of salt warehoused in a public ware house, only the amount actually cleared shall be charged with Customs-duties;

(c) in the case of salt warehoused in a private ware house, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the forfeiture and discharge of the bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or shipment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or if any such goods have been taken under section 100 as samples without payment of duty,

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of

removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon.

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on

what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Government or General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transshipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transshipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transshipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transshipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transshipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Governor or General in Council, may from time to time by notification in the local official Gazette prescribe for each port.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transshipment, of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transshipping any specified class of goods.

No goods to be transhipped except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(a) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in

section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(b) such owner has paid the duties (if any) payable on such goods; and

(c) such bill has been passed by the Customs-collector.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(a) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(b) in the case of all other goods, one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or re-loaded, and return to such Port, or be re-loaded, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-loaded, has left the Port, give information of such short-shipment or re-loading to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-loaded, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, or upon goods shipped and afterwards re-loaded, she returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transshipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain

nuntil the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

142. In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(a) not exported within four months from the date of the bond, or

(b) exported to a Customs-port unless the payment of excise-duty as provided by this chapter in respect thereof at the port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

145. Spirit intended for exportation under bond for the excise-duty shall be taken direct from the distillery to the Customs-house, under pass, and for that purpose by the officers of Excise.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged

and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

149. Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of excise duty on export of spirit.

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of customs.

Miscellaneous.

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

152. Rum-ahrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquors.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV.

COASTING TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(a) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(d) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

158. Before any coasting vessel departs from the port of lading or when there are more ports of lading than one, the first port of lading, the Master shall fill in, sign and deliver to the

Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to

touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting vessel—

(a) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(b) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unloading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unloading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	General 11	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unloading, or if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	"	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been <i>bona fide</i> shipped as shewn therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	if not entered shall not be allowed to enter until such penalty is paid. such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,		
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods are transhipped contrary to the provisions of section 78,	77	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	78	
	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation,
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (a) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or (b) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or (c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or (d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transshipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transshipment notified by the Governor General in Council, or	134	
transships goods not allowed to be transhipped,		
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
67.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	Ditto ditto.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	

OFFENCES AND PENALTIES—contd.

Offences.	Section of this Act to which offence has reference.	Penalties.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he

can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs, or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint

connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, any thing is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees by an Assistant Commissioner or Assistant Collector of Customs;

(c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those indicated in clause (b) or in clause (c) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as

the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take

samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

after the expiration of three months from the limitation of such cause.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval; but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transshipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(See section 92).

BOND.

No.

18

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives

(date)

(Signed)

bounden officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse period of the following goods, that is to say— for a ship imported by sea from the said goods, that is to say— on board of the as No. of the Register of Goods imported by Sea ; and entered in the Custom-house Books

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(date)

(Signed) ()

B.

FORM OF BONDED WAREHOUSE WARRANT.

(See section 96).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods, which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See sections 144 and 152).

We, _____, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this _____ day of _____ 18

(Signed)

The above bounden _____ being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ being the amount of duty payable at the rate of rupees _____ per imperial gallon London proof, for _____ gallons of _____ (or for _____ gallons of proof spirit used in the preparation of _____ dozens of bottles or _____ gallons of cordials and liquors as specified in the annexed schedule) manufactured at _____ which the said _____ have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of _____ rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been then exported by sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1		3

D. FITZPATRICK,
Secy. to the Govt. of India.



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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VII OF 1878.

THE INDIAN FOREST ACT, 1878.

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SCHEDULE.

An Act to amend the law relating to Forests, the transit of forest-produce, and the duty leviable on timber.

WHEREAS it is expedient to amend the law relating to Forests, the transit of forest-produce and the duty leviable on timber; It
Preamble.
hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Forest Act, 1878:"
Short title.

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjâb, (except the District of Hazâra), and the Chief Commissioners of Oudh, the Central Provinces and Assam.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

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

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer:

"Tree."

"Tree" includes bamboos, stumps and brushwood:

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood, whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,—

minerals (including limestone and laterite), surfacesoil, trees, timber, grass, peat, canes, creepers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids:

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

3. The Local Government may from time to time constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a reserved forest;

(b) specifying the limits of such forest; and

(c) appointing an officer (hereinafter called "the Forest Settlement Officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (b) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement Officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation—

(a) specifying the limits of the proposed forest;

(b) explaining the consequences which, as herein-after provided, will ensue on the reservation of such forest; and

(c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section, and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and

(b) the powers of a Civil Court in the trial of suits.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a watercourse, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties,

may award compensation in land, or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,—

(a) the name, father's name, caste, residence and occupation of the person claiming the right;

(b) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any), in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorized to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose, the Forest Settlement Officer may—

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest-court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal, and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

19. When the following events have occurred (namely),—

(a) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(b) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(c) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise,

the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation therein of into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

24. The Forest-officer may from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest; provided, that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

25. Any person who—

(a) makes any fresh clearing prohibited by section five, or

(b) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(c) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(d) trespasses or pastures cattle, or permits cattle to trespass;

(e) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(f) fells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes, any forest-produce;

(h) clears or breaks up any land for cultivation, or any other purpose; or,

(i) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (b) the exercise of any right continued under section fourteen, clause (c), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully or by gross negligence in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette; direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved; but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

27. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce, or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

28. The Local Government may from time to time, by notification in the local official Gazette, declare "Protected Forests," the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

29. The Local Government may, from time to time, by notification in the local official Gazette,—
(a) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

(b) declare that a portion of such forest be closed for such term not exceeding twenty years as the Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

(c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal, of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest: and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters:—
Power to make rules for protected forests.

(a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests;

(k) the protection and management of any portion of a forest closed under section twenty-nine;

(l) the exercise of rights referred to in section twenty-eight.

32. Any person who commits any of the following offences:—
Penalties for acts in contravention of notification under section 29.

(a) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree;

(h) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be:

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient:

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be; and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—
Protection of forests for special purposes.

(a) the breaking up or clearing of land for cultivation;

(b) the pasturing of cattle;

(c) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit:

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

36. In case of neglect of, or wilful disobedience

Power to assume management of forests. to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which Expropriation of forests in certain cases. the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette on all timber—

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to Limit not to apply to purchase-money or royalty. limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts to which such timber or other produce

shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded, or sunk;

all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and, in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under

section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

51. The Local Government may from time to time make rules to regulate the following matters (namely) :—

(a) the salving, collection and disposal of all timber mentioned in section forty-five;

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary-mark of any forest or wasteland to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section twenty-nine, clause (c).

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-

two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say :—

For each elephant	...	ten rupees.
For each buffalo or camel	...	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	...	eight annas.

CHAPTER XII.

OF FOREST-OFFICERS.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

(a) power to enter upon any land and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(c) power to issue a search-warrant under the Code of Criminal Procedure;

(d) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

SUBSIDIARY RULES.

75. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law.

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(c) in preventing the commission in such forest of any forest-offence; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government, or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VIII OF 1878.

SEA CUSTOMS ACT, 1878.

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If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

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(See section 1.)

ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII of 1865	An Act to give effect to Rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII of 1873.	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
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D. FITZPATRICK,

Secy. to the Govt. of India.

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12. For entering goods for drawback, which are less in value than the amount of drawback claimed.
13. For proceeding inward beyond fixed place before delivery of manifest.
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15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For not being able to account for missing goods or deficiency of goods.
18. For refusing to receive or counter-sign manifest.
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21. For attempting to depart without port-clearance.
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24. For refusing to receive officer of Customs on board.
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38. For misdescription of goods.
39. For taking or passing goods without entry.
40. Prohibited or dutiable goods concealed in baggage.
41. For improper carrying into warehouse.
42. For withholding or removing before examination goods entered to be warehoused.
43. For warehousing goods improperly.
44. For refusing to open private warehouse when duly required.
45. For neglecting to stow goods properly in warehouse.
46. For importer or owner of warehoused goods clandestinely gaining access.
47. For opening or altering warehoused goods.
48. For deficiencies in contravention of section 98 or 100 of goods in a private warehouse.

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50. For concealing, removing, abstracting or transferring from one package to another goods duly warehoused.
51. For excess, in private warehouse, over registered quantity.
52. For removing warehoused goods improperly.
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55. For shipping goods before entry outwards.
56. For shipping goods not in shipping bill.
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58. For landing at place other than that for which goods have been cleared.
59. For deficiency in goods on which drawback has been paid on board vessel referred to in section 142.
60. For irregularly re-landing spirituous liquors.
61. For contravening rules relating to spirit.
62. For contravention of rules made under section 157.
63. For, contrary to such rules, touching at Foreign Port or not declaring in writing that vessel touched at Foreign port.
64. For non-compliance with section 158, 159 or 160.
65. For failure to produce certificate.
66. For Master of coasting vessel violating any conditions of general pass.
67. For contravention of the provisions of section 165.
68. For dutiable goods entered in cargo-book not being found, or for not entering.
69. For failure to keep cargo-book correctly, &c.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, destroying or refusing to produce document, or refusing to answer questions.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
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76. For Customs-officers committing or conniving at frauds against Customs-revenue.
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170. Persons may, before search, require to be taken before Magistrate or Customs-collector.
171. Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.
172. Power to issue search-warrants.
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174. Persons arrested to be taken to nearest Magistrate or Customs-collector.
175. Persons taken before Magistrate may be detained or admitted to bail.
176. Person escaping may be afterwards arrested.
177. Persons in Her Majesty's Navy, when arrested, to be secured on board until warrant procured.
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179. Things seized how dealt with.
180. Procedure in respect of things seized on suspicion.
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186. Penalty under Act not to interfere with punishment under other law.
187. Offences not specially provided for how tried.
188. Appeal from subordinate to Chief Customs-Authority.
189. Deposit pending appeal of duty demanded.
190. Power to remit penalty or confiscation.
191. Revision by Local Government.
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- Other goods of person liable to fine or penalty may be detained.
193. Enforcement of payment of penalty.

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196. Owner to pay expense incidental to compliance with Customs-law.
197. No compensation for loss or injury except on proof of neglect or wilful act.
198. Notice of proceedings.
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199. Wharfage-fees.
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205. Cancellation of notifications.
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PART I.—ACTS REPEALED.

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- A. Form of Bond for Import-duty.
- B. Form of Bonded Warehouse-warrant.
- C. Form of Bond for removal of Spirit from licensed Distillery.

An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Sea Customs Act, 1878."
- It extends to the whole of British India, and shall come into force on the first day of April 1878.
2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.
- Repeal of enactments.
- All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.
- References to enactments repealed.
- All appointments, rules, declarations, exemptions, &c., powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act; in so far as they are consistent herewith.
- Saving of appointments, &c.

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

(a) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates:

Interpretation.

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

(d) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

(e) "Foreign Port" means Aden and any place beyond the limits of British India:

(f) "Vessel" includes anything made for the conveyance by water of human beings or property:

(g) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs-port to or from a place declared to be a port under section 12:

(h) "Master" when used in relation to any vessel means any person, except a Pilot or Harbour Master, having command or charge of such vessel:

(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

(d) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

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(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a Master is required or authorized to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

6. The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act

(a) prescribing and limiting the powers and duties of officers of Customs,

(b) regulating the delegation of their duties by such officers; and

(c) generally to carry out the provisions of this Act.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

11. The Local Government may from time to time, by notification in the official Gazette,

(a) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(b) declare the limits of such Ports;

(c) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(d) declare the limits of any such Wharf;

(e) alter the name of any such Port or Wharf; and

(f) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

13. The Governor General in Council may from time to time, by notification in the Gazette of India, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

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18. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

19. The Governor General in Council may from time to time, by notification in the Gazette of India, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

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22. The Governor General in Council may from time to time, by notification in the Gazette of India, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

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(d) declare the limits of any such Wharf;

(e) alter the name of any such Port or Wharf; and

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24. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

14. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India:—

(a) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire;

(b) counterfeit coin: or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness:

(c) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

(d) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as herein after provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(a) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(b) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(c) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port; and

(d) goods brought in bond from one Customs-port to another:

Provided that no such duties shall be levied on goods belonging to the Government.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order,

any goods on which Customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in British India which have been exported therefrom, and the exportation of which has been received in drawback of excise has been received, when imported into any Customs-port, shall be subject, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real value shall be deemed to be—

(a) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

31. Goods chargeable with duty upon the Examination of ad-value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the undervaluation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(a) the real value of such goods may be fixed on appraisal by an officer of Customs and the duty may be assessed on the value so fixed; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 34, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home consumption.

Explanation.—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

CHAPTER VI.

DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port, seven-eighths of such duties shall, except as otherwise hereinafter, provided be repaid as drawback:

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the

use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another, to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity; or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same Naval officer; or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,
 Power to declare what goods are identifiable, in the *Gazette of India*,
 (a) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and
 (b) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.
 and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—
 When no drawback is allowed.
 (a) upon goods not included in the export-manifest, or
 (b) where the goods to be exported are of less value than the amount of drawback claimed, or
 (c) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or
 (d) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.
 Time to claim drawback.
 No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official *Gazette*,
 Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
 fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.
 Delivery of manifest when vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.
 Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.
 Signature and contents of manifest.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,
 Amendment of errors in manifest.

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall counter-sign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.
 Duty of person receiving manifest.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.
 Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.
 Master, if required, to deliver bill of lading, &c., to Customs-collector.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.
 Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in Manifest, &c., may be section 53, 54, 57 or 58, delivered by ship's agent. the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.
 Order for entry outwards to be obtained before export-cargo is shipped.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.
 No Pilot to take charge of vessel proceeding to sea without production of port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.
 Application for port-clearance.

The Master shall, at the time of applying for port-clearance—
 Master on applying for port-clearance to deliver documents and answer questions.
 (a) deliver to the Customs-collector a manifest in duplicate in such form as may be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped; and
 (b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-Authority, requires; and
 (c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until
 Power to refuse Port-clearance.

(a) the provisions of section 63 are complied with;
 (b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect

of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (b) and (c) and (d) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in Grant of port-clearance sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.
 Power to depute Customs officer to board ships.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.
 Duty of such officer.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable accommodation of shelter and accommodation, officer and servant, and likewise with a due allowance of fresh water, and with the means of cooking on board.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and
 Officers of Customs to have free access to every part of ship, and may fasten down any hatchway and secure goods.

mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle in any Power to authorize such vessel be locked, and search and opening of the key be withheld, such locks. officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or waterborne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed Period allowed for under section 67 to remain on discharge and shipment board a vessel, the tonnage of cargo. of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge made, under this section, the Allowance for period during which vessel is laid up. period (if any) during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(a) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as

the case may be, is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

When any baggage or parcels is or are made over to an officer of customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

78. Except in cases of imminent danger no goods Such goods not to be transhipped without permission. discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry

of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or

- if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(a) at the Custom-house or any specified landing-place or wharf; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (a) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Power to direct sale of perishable goods.

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorise the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

CHAPTER X.
OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed

under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(a) to observe all rules prescribed by this Act in respect of such goods;

(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority, and shall relate to the cargo or portion of the cargo of one vessel only.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that

effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

Rules relating to goods in a warehouse.

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to

meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(a) sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(d) bottle off wine or spirit from any casks;

(e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse, dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Provided that when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancellation to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

Of the removal of goods from one warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the person requiring the removal shall

Bond for due arrival before such removal enter and rewarehousing. into a bond, with one sufficient surety, in a sum equal at least to the duty

chargeable on such goods, for the due arrival and rewarehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another; either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Clearance for home-consumption or shipment.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (a) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions herein-after contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties,

interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 87.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

(a) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding 6 months	...	2½ per cent.
Exceeding 6 months and not exceeding 12 months	...	5 "
Exceeding 12 months and not exceeding 18 months	...	7½ "
Exceeding 18 months and not exceeding 2 years	...	10 "
Exceeding 2 years and not exceeding 3 years	...	12 "

(b) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties;

(c) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the forfeiture and discharge of the bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or shipment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or if any such goods have been taken under section 100 as samples without payment of duty,

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of

removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon.

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on

what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Government or General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transshipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transshipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transshipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transshipment shall be performed, subject to such rules as may be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transshipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Government or General in Council, may from time to time by notification in the local official Gazette prescribe for each port.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transshipment, of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transshipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(a) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in

section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(b) such owner has paid the duties (if any) payable on such goods; and

(c) such bill has been passed by the Customs-collector.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(a) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(b) in the case of all other goods, one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transshipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain

until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

142. In either of the cases mentioned in section 141, the Master of the vessel returning to port may enter and land goods under import-rules. Vessel returning to port may enter and land goods under import-rules. wards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(a) not exported within four months from the date of the bond, or

(b) exported to a Customs-port unless the payment of excise-duty as provided by this chapter in respect thereof at the port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged

and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

149. Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of excise duty on export of spirit.

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of customs.

Miscellaneous.

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV.

COASTING TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and part of XIII inapplicable to coasting trade. sections 136, 139 and 141 to 148 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(a) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(d) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

158. Before any coasting vessel departs from the port of lading or when there are more ports of lading than one, the first port of lading, the Master shall fill in, sign and deliver to the

Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to

touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting vessel—

(a) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(b) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamers or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamers or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamers or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamers or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unloading, or if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	"	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been <i>bonâ fide</i> shipped as shewn therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	if not entered shall not be allowed to enter until such penalty is paid. such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,		
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods are transhipped contrary to the provisions of section 78,	77	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	78	
	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation,
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (a) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or (b) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or (c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or (d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	98	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transshipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transshipment notified by the Governor General in Council, or	134	
tranships goods not allowed to be transhipped,		
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
57.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are reloaded; and notice of such short shipment or reloading be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	Ditto ditto.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he

can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint

connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, any thing is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees by an Assistant Commissioner or Assistant Collector of Customs;

(c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those indicated in clause (b) or in clause (c) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as

the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take

samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

after the expiration of three months from the limitation of such cause.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transshipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(See section 92).

BOND.

No.

18

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives

(date)

(Signed)

bounden officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse period of the following goods, that is to say— imported by sea from the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The above having applied to the

for a

on board of the

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(date)

(Signed) ()

B.

FORM OF BONDED WAREHOUSE WARRANT.

(See section 96).

I do hereby certify that the undermentioned goods have deposited in the Warehouse of , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See sections 144 and 152).

We, _____ are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this _____ day of _____ 18

(Signed)

The above bounden _____ being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ being the amount of duty payable at the rate of rupees _____ per imperial gallon London proof, for _____ gallons of _____ (or for _____ gallons of proof spirit used in the preparation of _____ dozens of bottles or _____ gallons of cordials and liquors as specified in the annexed schedule) manufactured at _____ which the said _____ have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden _____ or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of _____ rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been then exported by sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1		3

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and is, together with the Statement of Objects and Reasons, hereby promulgated for general information :—

ACT No. IX OF 1878.

An Act for the better Control of Publications in Oriental languages.

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion :

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications : It is hereby enacted as follows :—

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of India*.

Interpretation clause. 2. In this Act—

'Newspaper' means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

'Print,' 'printed' and 'printer' apply not only to printing, but also to lithography, engraving and photography.

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(a) print or publish in such newspaper any words, signs, or visible representations, likely to

excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India; or

(b) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—"Valuable security," "gratification" and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (a), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (b), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three, shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

And whenever it appears to the Local Government that any implements, utensils, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(a) where the newspaper specified in such warrant is printed or published, or

(b) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(c) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (a),

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used or attempted to be used for any purpose described in the same section, clause (b), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper. Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local

limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (a), of Act No. IX of 1878 [or is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (b), or Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This day of 187 .

A. B.

Secretary to { the Government of
the Chief Commissioner of

STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employes. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations:

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be prevented, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in oriental languages published in British India is as follows:

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government or antipathy between persons of different races, castes, religions or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c., of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security; and if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it, the proceedings are at an end.

10. As regards books, pamphlets, &c., printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain. And in regard to them the Bill provides—

first, that if they contain matter of the nature already referred to or are used for purposes of extortion, the Local Government may seize them; and

secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

D. FITZPATRICK,

Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time--

(a) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,

Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

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THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Short title.

Local extent.

Savings.

But nothing herein contained shall apply to—

(a) arms, ammunition, or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(b) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

And all such authorities, permissions, licences and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

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

"Cannon" includes also all howitzers, mortars wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, gun-cotton, dynamite, lithofractor and other explosive or fulminating material, gunflints, gunwads, percussion-caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license:

II.—Manufacture, Conversion and Sale.

5. No person shall manufacture, convert, or sell or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no sanction of local Government required to arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same:

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—
(a) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(b) cancel any such notification.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license shall, deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a license authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official *Gazette* specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorizing him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(a) fix the period for which such license shall continue in force;

(b) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(c) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(d) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six;

(e) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(f) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

18. Any license may be cancelled or suspended—

(a) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(b) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official *Gazette* cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

19. Whoever commits any of the following offences (namely)—

(a) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition

or military stores in contravention of the provisions of section five;

(b) fails to give notice as required by the same section;

(c) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(d) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten;

(e) goes armed in contravention of the provisions of section thirteen;

(f) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen;

(g) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (c), he is required to keep;

(h) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (c), he is required to exhibit; or

(i) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

20. Whoever does any act mentioned in clause (a), (c), (d) or (f) of section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same; or delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(a) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(b) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of any offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such

person, give information of the same to the nearest Police-officer or Magistrate, and

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (f), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act 1877 in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (f), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhal Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

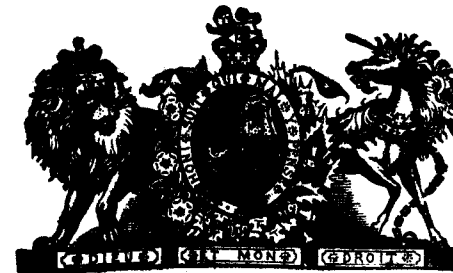
THE SECOND SCHEDULE.

(See Section 8.)

	Rs. As.
(1) Fire-arms other than pistols, for each	50
(2) Barrels for the same, whether single or double, for each	30
(3) Pistols for each	15
(4) Barrels for the same, whether single or double, for each	10
(5) Springs used for fire-arms, for each	8
(6) Gun-stocks, sights, blocks and rollers, for each	5
(7) Revolver-breeches, for each cartridge which they will carry	2 8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
(9) Machines for making or loading or closing cartridges, for each	10
(10) Machines for capping cartridges, for each	2 8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1878.

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No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VII OF 1878.

THE INDIAN FOREST BILL, 1877.

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SCHEDULE.

An Act to amend the law relating to Forests, the transit of forest-produce, and the duty leviable on timber.

WHEREAS it is expedient to amend the law relating to Forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Forest Act, 1878."

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb, (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

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

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or

any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer:

"Tree" includes bamboos, stumps and brushwood:

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood, whether cut up, or fashioned or holked-out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,—

minerals (including limestone and laterite), surfacesoil, trees, timber, grass, peat, canes, creepers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids:

"River" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.

3. The Local Government may from time to time constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a reserved forest;

(b) specifying the limits of such forest; and

(c) appointing an officer (hereinafter called "the Forest Settlement Officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (b) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement Officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation—

(a) specifying the limits of the proposed forest;

(b) explaining the consequences which, as herein-after provided, will ensue on the reservation of such forest; and

(c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section, and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

(a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and

(b) the powers of a Civil Court in the trial of suits.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a watercourse, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties,

may award compensation in land, or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,—

(a) the name, father's name, caste, residence and occupation of the person claiming the right;

(b) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any), in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose, the Forest Settlement Officer may—

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest-court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal, and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

19. When the following events have occurred (namely),—

(a) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(b) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(c) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise,

the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

24. The Forest-officer may from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest; provided, that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

25. Any person who—

(a) makes any fresh clearing prohibited by section five, or

(b) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(c) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(d) trespasses or pastures cattle or permits cattle to trespass;

CHAPTER IV.

OF PROTECTED FORESTS.

(e) causes any damage by negligence in felling any tree or cutting or dragging any timber ;

(f) fells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same ;

(g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes, any forest-produce ;

(h) clears or breaks up any land for cultivation, or any other purpose ; or,

(i) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares ;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government ; or (b) the exercise of any right continued under section fourteen, clause (c), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully or by gross negligence in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved ; but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

21. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce, or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a " Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

29. The Local Government may from time to time, by notification in the local official Gazette,—

(a) declare any class of trees in a protected forest, reserving trees, or any trees in any such forest, to be reserved from a date fixed by such notification ;

(b) declare that a portion of such forest be closed for such term not exceeding twenty years as the Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term : provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed ;

(c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal, of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest : and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters :—

(a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests ;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons ;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons ;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce ;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made ;

(f) the examination of forest-produce passing out of such forests ;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests ;

(h) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine ;

(i) the cutting of grass and pasturing of cattle in such forests ;

(j) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests ;

(k) the protection and management of any portion of a forest closed under section twenty-nine ;

(l) the exercise of rights referred to in section twenty-eight.

32. Any person who commits any of the following offences :—

(a) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree ;

(b) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce ;

(c) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest ;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest ;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion ;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid ;

(g) permits cattle to damage any such tree ;

(h) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be :

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient :

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be ; and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—

(a) the breaking up or clearing of land for cultivation ;

(b) the pasturing of cattle ;

(c) the firing or clearing of the vegetation ; when such regulation or prohibition appears necessary for any of the following purposes :—

First.—For protection against storms, winds, rolling stones, floods and avalanches ;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel ;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit:

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all, or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette on all timber—

(a) which is produced in British India, and in respect of which the Government has any right;

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount (if any) to be levied on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts to which such timber or other produce

shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded, or sunk;

all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under

section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

51. The Local Government may from time to time make rules to regulate the following matters (namely) :—

- the salving, collection and disposal of all timber mentioned in section forty-five;
- the use and registration of boats used in salving and collecting timber;
- the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;
- the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made.

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same.

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary-mark of any forest or wasteland to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section twenty-nine, clause (c).

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act of omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-

two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say :—

For each elephant	...	ten rupees.
For each buffalo or camel	...	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	...	eight annas.

CHAPTER XII.

OF FOREST-OFFICERS.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

(a) power to enter upon any land and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(c) power to issue a search-warrant under the Code of Criminal Procedure;

(d) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

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75. The Local Government may from time to time make rules—

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law:

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(c) in preventing the commission in such forest of any forest-offence; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(See section 1.)

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Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII of 1865	An Act to give effect to Rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII of 1873.	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX of 1874.	The Arakan Hill District Laws Regulations, 1874.	So far as it relates to Acts VII of 1865 and VII of 1869.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VIII OF 1878.

SEA CUSTOMS ACT, 1878.

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An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Sea Customs Short title. Act, 1878."

It extends to the whole of British India, and shall come into force on the first day of April 1878.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.

All references to any of the said Acts, in Acts References to enact- passed subsequently thereto, ments repealed, shall be read as if made to the corresponding provisions of this Act.

All appointments, rules, declarations, exemptions, Saving of appoint- tions and delegations made, ments, &c. powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.

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

(a) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates:

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

(d) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

(e) "Foreign Port" means Aden and any place beyond the limits of British India:

(f) "Vessel" includes anything made for the conveyance by water of human beings or property:

(g) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-

port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs-port to or from a place, declared to be a port under section 12:

(h) "Master" when used in relation to any vessel means any person, except a Pilot or Harbour Master, having command or charge of such vessel:

(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly Agent of owner of goods to be deemed owner for certain purposes. authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a Master is required or When Ship's agent empowered to do under this may act for Master. Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &c.

6. The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act

(a) prescribing and limiting the powers and duties of officers of Customs,

(b) regulating the delegation of their duties by such officers; and

(c) generally to carry out the provisions of this Act.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. The Local Government may from time to time, by notification in the official Gazette,

(a) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(b) declare the limits of such Ports;

(c) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(d) declare the limits of any such Wharf;

(e) alter the name of any such Port or Wharf; and

(f) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

13. The Governor General in Council may from time to time direct, by notification in the Gazette of India, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

14. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India:—

(a) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire:

(b) counterfeit coin: or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness:

(c) any obscene book, pamphlet, paper, drawing painting, representation, figure or article:

(d) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as herein after provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(a) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(b) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(c) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port; and

(d) goods brought in bond from one Customs-port to another:

Provided that no such duties shall be levied on goods belonging to the Government.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order

any goods on which Customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real value shall be deemed to be—

(a) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

31. Goods chargeable with duty upon the Examination of ad- value thereof, but for which valorem goods. a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the undervaluation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such undervaluation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(a) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home consumption.

Explanation.—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

CHAPTER VI.

DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port, seven-eighths of such duties shall, except as otherwise hereinafter, provided be repaid as drawback:

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the

use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another, to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity; or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same Naval officer; or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(a) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(b) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

(a) upon goods not included in the export-manifest, or

(b) where the goods to be exported are of less value than the amount of drawback claimed, or

(c) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(d) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall counter-sign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, Manifest, &c., may be delivered by ship's agent. the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

The Master shall, at the time of applying for port-clearance—

(a) deliver to the Customs-collector a manifest in duplicate in such form as may be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped;

(b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-Authority, requires; and

(c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until (a) the provisions of section 63 are complied with;

(b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect

of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (b) and (c) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable accommodation of shelter and accommodation, officer and servant, and likewise with a due allowance of fresh water, and with the means of cooking on board.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and

mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle in any Power to authorize such vessel be locked, and search and opening of the key be withheld, such locky. officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or waterborne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed Period allowed for under section 67 to remain on discharge and shipment board a vessel, the tonnage of cargo. of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge made, under this section, the Allowance for period during which vessel is laid up. period (if any) during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(a) on any Sunday or on any holiday or day in which the discharge or shipping of cargo, as

the case may be, is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-Authority may from time to time make rules for regarding baggage and the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

When any baggage or parcels is or are made over to an officer of customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

78. Except in cases of imminent danger no goods shall be discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such Port.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry

of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(a) at the Custom-house or any specified landing-place or wharf; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (a) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption; or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India); and in such manner, as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed

under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(a) to observe all rules prescribed by this Act in respect of such goods;

(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority, and shall relate to the cargo or portion of the cargo of one vessel only.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that

effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

Rules relating to goods in a warehouse.

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to

meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(a) sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(c) mix any wines or spirit of the same sort secured in the same warehouse, crasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(d) bottle off wine or spirit from any casks;

(e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse, dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Provided that when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancellation to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

Of the removal of goods from one warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty

chargeable on such goods, for the due arrival and rewarehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Clearance for home-consumption or shipment.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (a) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties,

interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 37.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

(a) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding 6 months	...	2½ per cent.
Exceeding 6 months and not exceeding 12 "	...	5 "
Exceeding 12 months and not exceeding 18 "	...	7½ "
Exceeding 18 months and not exceeding 2 years	...	10 "
Exceeding 2 years and not exceeding 3 "	...	12 "

(b) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties;

(c) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the forfeiture and discharge of the bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or shipment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or

if any such goods have been taken under section 100 as samples without payment of duty,

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of

removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon.

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Customs-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on

what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Government or General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transshipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transshipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transshipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transshipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transhipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Government or General in Council, may from time to time by notification in the local official Gazette prescribe for each port.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transshipment, of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transshipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(a) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in

section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(b) such owner has paid the duties (if any) payable on such goods; and

(c) such bill has been passed by the Customs-collector.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(a) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(b) in the case of all other goods, one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transshipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain

until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

142. In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(a) not exported within four months from the date of the bond, or

(b) exported to a Customs-port unless the payment of excise-duty as provided by this chapter in respect thereof at the port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Customs-house, under passes to be granted for that purpose by the officers of Excise.

146. Spirit brought to the Customs-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged

and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Customs-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

149. Spirit brought to the Customs-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of excise duty on export of spirit.

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Customs-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of customs.

Miscellaneous.

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Customs-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

154. No spirit shipped for exportation shall be relanded without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered, if and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV. COASTING TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and part of XIII inapplicable to coasting trade, sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(a) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(d) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

158. Before any coasting vessel departs from the port of lading or when there are more ports of lading, the Master shall fill, in, sign and deliver to the

Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to

touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting vessel—

(a) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(b) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unloading, or if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	"	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been <i>bona fide</i> shipped as shewn therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	if not entered shall not be allowed to enter until such penalty is paid. such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully ropened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note, the prescribed particulars upon, any boat-note, as required by	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,		
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods are transhipped contrary to the provisions of section 78,	77	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	78	
	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation,
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (a) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or (b) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or (c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or (d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein, *	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transshipment made by the Local Government, or any prohibition or order relating to transshipment notified by the Governor General in Council, or transships goods not allowed to be transhipped,	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	134	
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
57.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are reloaded; and notice of such short shipment or reloading be not given as required by section 140,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	135	such person shall be liable to a penalty not exceeding five hundred rupees.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,		
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	Ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he

can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint

connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, any thing is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs;

(c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those indicated in clause (b) or in clause (c) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as

the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

195. The Customs-collector may, on the entry of any goods, or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take

samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

after the expiration of three months from the Limitation. accrual of such cause.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transshipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(See section 92).

BOND.

No.

18

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives

(date)

(Signed)

bounden The above
officer in charge of the Custom-house at having applied to the
for and obtained permission to lodge in the warehouse for a
period of the following goods, that is to say—
imported by sea from on board of the
ship and entered in the Custom-house Books
as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(date)

(Signed) ()

B.

FORM OF BONDED WAREHOUSE WARRANT.

(See section 96).

I do hereby certify that have deposited in the Warehouse
of the undermentioned goods, which goods, the
engage on demand, after payment of rent and incidental charges and Government dues or
customs chargeable thereon, to deliver to the said or their
assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See sections 144 and 152).

We, _____ are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this _____ day of _____ 18 _____

(Signed) _____

The above bounden _____ being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees _____ being the amount of duty payable at the rate of rupees _____ per imperial gallon London proof, for _____ gallons of _____ (or for _____ gallons of proof spirit used in the preparation of _____ dozens of bottles or _____ gallons of cordials and liquors as specified in the annexed schedule) manufactured at _____ which the said _____ have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden _____ or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of _____ rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been then exported by sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of _____

Place _____

Date _____

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1		3

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and is, together with the Statement of Objects and Reasons, hereby promulgated for general information :—

ACT No. IX OF 1878.

An Act for the better Control of Publications in Oriental languages.

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion :

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications : It is hereby enacted as follows :—

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India ; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of India*.

Interpretation clause. 2. In this Act—
'Newspaper' means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

'Print,' 'printed' and 'printer' apply not only to printing, but also to lithography, engraving and photography.

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(a) print or publish in such newspaper any words, signs, or visible representations, likely to

excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India; or

(b) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—"Valuable security," "gratification" and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (a), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (b), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three, shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

And whenever it appears to the Local Government that any implements, utensils, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(a) where the newspaper specified in such warrant is printed or published, or

(b) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(c) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (a),

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used or attempted to be used for any purpose described in the same section, clause (b), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper. Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local

limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (a), of Act No. IX of 1878 [*or is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (b), or Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.*]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This day of . 187 .

A. B.

Secretary to { the Government of
the Chief Commissioner of

STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employes. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations:

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be *prevented*, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in oriental languages published in British India is as follows:

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government or antipathy between persons of different races, castes, religions or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c., of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security; and if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it, the proceedings are at an end.

10. As regards books, pamphlets, &c., printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain. And in regard to them the Bill provides—

first, that if they contain matter of the nature already referred to or are used for purposes of extortion, the Local Government may seize them; and

secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT NO. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor-General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor-General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor-General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor-General in Council, may by notification in the Local Gazette from time to time--

(a) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

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14. Unlicensed possession of fire-arms, &c.
15. Possession of arms of any description without license prohibited in certain places.
16. Arms of which possession has become unlawful to be deposited at Police-station.

V.—Licenses.

17. Power to make rules as to licenses.
18. Cancelling and suspension of license.

VI.—Penalties.

19. For breach of sections 5, 6, 10, 13 to 17.
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- For concealing arms, &c.
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22. For knowingly purchasing arms, &c., from unlicensed person.
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25. Search and seizure by Magistrate.
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27. Power to exempt.
28. Information to be given regarding offences.
29. Sanction required to certain proceedings under section 19, clause (f).
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33. Notice and limitation of proceedings.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Local extent.

Savings.

But nothing herein contained shall apply to—

(a) arms, ammunition, or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(b) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

And all such authorities, permissions, licences and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

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

"Cannon" includes also all howitzers, mortars wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, gun-cotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor-General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor-General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license:

II.—Manufacture, Conversion and Sale.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same:

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—
(a) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(b) cancel any such notification.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license shall, deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a licence authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorising him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(a) fix the period for which such license shall continue in force;

(b) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(c) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(d) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six;

(e) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(f) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

18. Any license may be cancelled or suspended—

(a) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(b) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

19. Whoever commits any of the following offences (namely)—

(a) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition

or military stores in contravention of the provisions of section five;

(b) fails to give notice as required by the same section;

(c) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(d) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten;

(e) goes armed in contravention of the provisions of section thirteen;

(f) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen;

(g) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (c), he is required to keep;

(h) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (e), he is required to exhibit; or

(i) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

20. Whoever does any act mentioned in clause (a), (c), (d) or (f) of section 19, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same; or delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(a) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(b) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of any offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such

person, give information of the same to the nearest Police-officer or Magistrate, and

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (f), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act 1877 in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (f), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhal Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(See Section 8.)

	Rs. As.
(1) Fire-arms other than pistols, for each	50
(2) Barrels for the same, whether single or double, for each	30
(3) Pistols for each	15
(4) Barrels for the same, whether single or double, for each	10
(5) Springs used for fire-arms, for each	8
(6) Gun-stocks, sights, blocks and rollers, for each	5
(7) Revolver-breeches, for each cartridge which they will carry	2 8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
(9) Machines for making or loading or closing cartridges, for each	10
(10) Machines for capping cartridges, for each	2 8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT NO. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."
It extends only to the territories administered by the Chief Commissioner of the Central Provinces;
And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding

one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—
Supplementary powers of Chief Commissioner.

(a) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

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IV.—Going armed and possessing Arms, &c.

13. Prohibition of going armed without license.
14. Unlicensed possession of fire-arms, &c.
15. Possession of arms of any description without license prohibited in certain places.
16. Arms of which possession has become unlawful to be deposited at Police-station.

V.—Licenses.

17. Power to make rules as to licenses.
18. Cancelling and suspension of license.

VI.—Penalties.

19. For breach of sections 5, 6, 10, 13 to 17.
20. For secret breaches of sections 5, 6, 10, 14 and 15.
For concealing arms, &c.
21. For breach of license.
22. For knowingly purchasing arms, &c., from unlicensed person.
For delivering arms, &c., to person not authorized to possess them.
23. Penalty for breach of rule.
24. Power to confiscate.

VII.—Miscellaneous.

25. Search and seizure by Magistrate.
26. Seizure and detention by Local Government.
27. Power to exempt.
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29. Sanction required to certain proceedings under section 19, clause (f).
30. Searches in the case of offences against section 19, clause (f), how conducted.
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32. Power to take census of fire-arms.
33. Notice and limitation of proceedings.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Short title.

Local extent.

Savings.

But nothing herein contained shall apply to—
(a) arms, ammunition or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(b) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Commencement.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

Repeal of enactments.

And all such authorities, permissions, licenses and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

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

"Cannon" includes also all howitzers, mortars, wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same;

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms;

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, gun-cotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre;

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license.

II.—Manufacture, Conversion and Sale.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Unlicensed manufacture, conversion and sale prohibited.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Unlicensed importation and exportation prohibited.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the levy of duties on arms, articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same :

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem* ; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—
(a) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(b) cancel any such notification.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts, and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license, shall deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a license authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860 applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorizing him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted ; and may by such rules among other matters—

(a) fix the period for which such license shall continue in force ;

(b) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place ;

(c) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so ;

(d) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six ;

(e) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(f) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

18. Any license may be cancelled or suspended—

(a) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license ; or

(b) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act ; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

19. Whoever commits any of the following offences (namely)—

(a) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition

or military stores in contravention of the provisions of section five ;

(b) fails to give notice as required by the same section ;

(c) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six ;

(d) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten ;

(e) goes armed in contravention of the provisions of section thirteen ;

(f) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen ;

(g) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (c), he is required to keep ;

(h) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (e), he is required to exhibit ; or

(i) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen ;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

20. Whoever does any act mentioned in clause (a), (c), (d) or (f) of section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same ; or delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(a) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(b) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of an offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such

person, give information of the same to the nearest Police-officer or Magistrate, and

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (f), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act, 1877, in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (f), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1873	The Santhal Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.

Number and year.	Title.	Extent of repeal.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(See Section 8.)

	Rs. As.
(1) Fire-arms other than pistols, for each	50
(2) Barrels for the same, whether single or double, for each	30
(3) Pistols for each	15
(4) Barrels for the same, whether single or double, for each	10
(5) Springs used for fire-arms, for each	8
(6) Gun-stocks, sights, blocks and rollers, for each	5
(7) Revolver-breeches, for each cartridge which they will carry	2 8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
(9) Machines for making or loading or closing cartridges, for each	10
(10) Machines for capping cartridges, for each	2 8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT No. XII OF 1878.

An Act for the further amendment of the Panjáb Laws Act, 1872.

For the purpose of further amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5. 1. For section 5 of the said Act, the following shall be substituted (namely):—

"5. In questions regarding succession, special Decisions in certain property of females, betrothal, marriage, divorce, Native law. dower, adoption, guardianship, minority, bastardy, family-relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

"(a) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority;

"(b) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

2. For sections 9 to 18 (both inclusive) Substitution of new of the same Act, the sections for Act IV of 1872, ss. 9 to 18. following shall be substituted:—

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immovable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immovable property and of foreclosures of rights to redeem such property.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

"(a) to exist in all village-communities, however constituted, and

"(b) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,—

"(a) first, in the case of joint undivided immovable property, to the co-sharers;

"(b) secondly, in the case of villages held on ancestral shares, to co-sharers in the village, in

order of their relationship to the vendor or mortgagor;

"(c) thirdly, if no co-sharer or relation of the vendor or mortgagor claims to exercise such right, to the landowners of the patti or other sub-division of the village in which the property is situate, jointly;

"(d) fourthly, if the landowners of the patti or other sub-division make no joint claim to exercise such right, to such landholders severally;

"(e) fifthly, to any landholder of the village;

"(f) sixthly, to the tenants (if any) with rights of occupancy in the property;

"(g) seventhly, to the tenants (if any) with rights of occupancy in the village:

"Provided that when the property is land to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

"Where two or more persons are equally entitled to such right, the vendor or mortgagor may determine which of them shall exercise the same.

"Nothing in the former part of this section shall be deemed to affect the Panjáb Tenancy Act, 1868, section 34; but if a landlord refuse or neglect to exercise the right conferred on him by that section, such right belongs, first, to the tenants (if any) with rights of occupancy in the property concerned, and secondly, to the tenants (if any) with right of occupancy in the village in which such property is situate.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

"Such notice shall be given through any Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of giving such notice he pays or tenders to the person so proposing to sell the price aforesaid or the fair market-value of the property, or deposits the same in the Court from which the notice issued. When any money is so deposited the Court shall give notice of such deposit to the vendor or mortgagor as the case may be.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, or the amount really due on the footing of the mortgage, and shall thereupon acquire a right to purchase the property.

"On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely):—

"(a) that no due notice was given as required by section thirteen;

"(b) that tender was made under section fourteen or section fifteen and refused;

"(c) in the case of a sale, that the price stated in the notice was not fixed in good faith;

"(d) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged.

"If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

"If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or that it was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

"16A. When any suit is instituted under section sixteen, the Court may in its discretion require the plaintiff to pay into Court the price or market-value of the property, or, in the case of a right to redeem property, the amount really due on the footing of the mortgage, and if such requisition is not complied with in such time as the Court directs, may reject the plaint.

"17. If the Court find for the plaintiff, the decree shall specify a day not being a holiday on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

3. For section 35 of the same Act the following shall be substituted (namely):—

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say:—

"(a) females deemed by the Local Government incompetent to manage their estates;

"(b) persons who have not completed the age of eighteen years;

"(c) idiots;

"(d) lunatics;

"(e) persons declared by the Local Government incapable, owing to physical defects or infirmities, of managing their own estates;

"(f) persons convicted of a non-bailable offence and unfitted, in the opinion of the Local Government, by vice or bad character to manage their estates;

"(g) persons declared by the Local Government, on their own application, to be unfitted to manage their estates:—

"Provided that the Court of Wards shall not take charge of, or administer, the estate of any person of any of the classes mentioned in clauses (a), (b), (c) and (d) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is the holder by inheritance of an assignment of land-revenue:

"Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

4. To section 38 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

5. To section 40 of the same Act shall be added the words 'and may withdraw any powers so conferred.'

6. In sections 43, 44 and 47 of the same Act the words 'with the consent of the Court' shall be omitted.

7. Whoever breaks any rule made by the Local Government under the same Act shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to fifty rupees, or with both. All penalties inflicted since the fifteenth day of July 1875 which might have been inflicted if this section had been in force shall be deemed to have been inflicted in accordance with law.

8. To the same Act the following section shall be added:—

"52. All advances made by the Local Government to landholders for the relief of distress, the purchase of seed and cattle, the construction, maintenance and repair of dwelling-houses and other buildings, and for other purposes not specified in the Land Improvement Act, 1871, shall, when they become due, be recoverable from the person to

whom the advance was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land-revenue due by the person to whom the advance was made or by his surety."

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT NO. XIII OF 1878.

An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, and to amend the Indian Merchant Shipping Act, 1854, and the Indian Ports Act, 1875.

WHEREAS by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India, in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India;

And whereas it is also expedient to amend the Indian Merchant Shipping Act, 1854, and the Indian Ports Act, 1875, in manner hereinafter appearing;

It is hereby enacted as follows:—

1. The Governor General in Council may from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India.

Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

2. All suits and proceedings under section one shall be instituted and carried on in the name of the Secretary of State for India in Council.

3. In sections 6, 7, 9 and 17 of the said Indian Merchant Shipping Act, 1854, the word "misconduct" shall be deemed to include, besides drunkenness, tyranny and other similar

misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

4. Notwithstanding anything contained in section one hundred and fourteen of Act No. I of 1859 (for the amendment of the law relating to Merchant Seamen), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three, and the word "ships" in section five, of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely):—

"CHAPTER V.—Of Salvage in Ports.

"43. If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

"Any person omitting to deliver any property as required by this section to deliver up property, shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

"44. If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed,

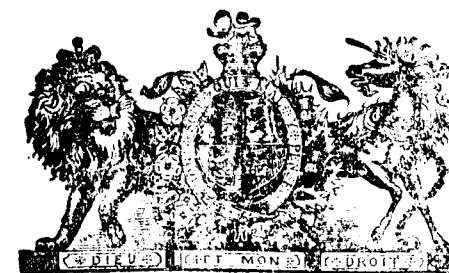
"or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same:

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT No. XII OF 1878.

An Act for the further amendment of the Panjáb Laws Act, 1872.

For the purpose of further amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family-relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

"(a) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority;

"(b) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted:—

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

"(a). to exist in all village-communities, however constituted, and

"(b) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,—

"(a) first, in the case of joint undivided immoveable property, to the co-sharers;

"(b) secondly, in the case of villages held on ancestral shares, to co-sharers in the village, in

order of their relationship to the vendor or mortgagor;

"(c) thirdly, if no co-sharer or relation of the vendor or mortgagor claims to exercise such right, to the landowners of the patti or other sub-division of the village in which the property is situate, jointly;

"(d) fourthly, if the landowners of the patti or other sub-division make no joint claim to exercise such right, to such landholders severally;

"(e) fifthly, to any landholder of the village;

"(f) sixthly, to the tenants (if any) with rights of occupancy in the property;

"(g) seventhly, to the tenants (if any) with rights of occupancy in the village:

"Provided that when the property is land to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

"Where two or more persons are equally entitled to such right, the vendor or mortgagor may determine which of them shall exercise the same.

"Nothing in the former part of this section shall be deemed to affect the Panjáb Tenancy Act, 1868, section 34; but if a landlord refuse or neglect to exercise the right conferred on him by that section, such right belongs, first, to the tenants (if any) with rights of occupancy in the property concerned, and secondly, to the tenants (if any) with right of occupancy in the village in which such property is situate.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

"Such notice shall be given through any Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of giving such notice he pays or tenders to the person so proposing to sell the price aforesaid or the fair market-value of the property, or deposits the same in the Court from which the notice issued. When any money is so deposited the Court shall give notice of such deposit to the vendor or mortgagor as the case may be.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, or the amount really due on the footing of the mortgage, and shall thereupon acquire a right to purchase the property.

"On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely):—

"(a) that no due notice was given as required by section thirteen;

"(b) that tender was made under section fourteen or section fifteen and refused;

"(c) in the case of a sale, that the price stated in the notice was not fixed in good faith;

"(d) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged.

"If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

"If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or that it was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

"16A. When any suit is instituted under section sixteen, the Court may in its discretion require the plaintiff to pay into Court the price or market-value of the property, or, in the case of a right to redeem property, the amount really due on the footing of the mortgage, and if such requisition is not complied with in such time as the Court directs, may reject the plaintiff.

"17. If the Court find for the plaintiff, the decree shall specify a day not being a holiday on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates.

"3. For section 35 of the same Act the following shall be substituted (namely):—

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say—

"(a) females deemed by the Local Government incompetent to manage their estates;

"(b) persons who have not completed the age of eighteen years;

"(c) idiots;

"(d) lunatics;

"(e) persons declared by the Local Government incapable, owing to physical defects or infirmities, of managing their own estates;

"(f) persons convicted of a non-bailable offence and unfitted, in the opinion of the Local Government, by vice or bad character to manage their estates;

"(g) persons declared by the Local Government, on their own application, to be unfitted to manage their estates:

"Provided that the Court of Wards shall not take charge of, or administer, the estate of any person of any of the classes mentioned in clauses (a), (b), (c) and (d) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is the holder by inheritance of an assignment of land-revenue:

"Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

4. To section 38 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

5. To section 40 of the same Act shall be added the words 'and may withdraw any powers so conferred.'

6. In sections 43, 44 and 47 of the same Act the words 'with the consent of the Local Government' shall be omitted.

7. Whoever breaks any rule made by the Local Government under the same Act shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to fifty rupees, or with both. All penalties inflicted since the fifteenth day of July 1875 which might have been inflicted if this section had been in force shall be deemed to have been inflicted in accordance with law.

8. To the same Act the following section shall be added:—

"52. All advances made by the Local Government to landholders for the relief of distress, the purchase of seed and cattle, the construction, maintenance and repair of dwelling-houses and other buildings, and for other purposes not specified in the Land Improvement Act, 1871, shall, when they become due, be recoverable from the person to

whom the advance was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land-revenue due by the person to whom the advance was made or by his surety."

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT No. XIII OF 1878.

An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, and to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875.

WHEREAS by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India, in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India;

And whereas it is also expedient to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875, in manner hereinafter appearing;

It is hereby enacted as follows:—

1. The Governor General in Council may from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India.

Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

2. All suits and proceedings under section one shall be instituted and carried on in the name of the Secretary of State for India in Council.

3. In sections 6, 7, 9 and 17 of the said Indian Merchant Shipping Act; 1875, the word "misconduct" shall be deemed to include, besides drunkenness, tyranny and other similar

misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

4. Notwithstanding anything contained in section one hundred and fourteen of Act No. I of 1859 (for the amendment of the law relating to Merchant Seamen), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three, and the word "ships" in section five, of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely):—

"CHAPTER V.—Of Salvage in Ports.

"43. If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

"Any person omitting to deliver any property as required by this section to deliver up property, shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

"44. If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed,

"or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same:

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 5, 1878. {Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee:—

No. 21 of 1877.

A Bill to amend the Opium Act, 1876.

FOR the purpose of amending the Opium Act, 1876; It is hereby enacted as follows:—

1. This Act may be called "The Opium Act, 1877."
2. For the first section of the Opium Act, 1876, the following shall be substituted:—

"1. This Act may be called 'The Opium Act, 1876:'

"It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

"and it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf."

3. In clause (d) of section four of the same Act, the words "free, or" shall be inserted after the word "India."

4. In clause (d) of section five of the same Act, the words "free, or" shall be inserted after the word "India."

5. To clause (f) of section eight of the same Act, the following shall be added (namely):—

"and the farm of duties leviable on the sale of opium by retail;" and

to clause (g) of section ten of the same Act, the following shall be added (namely):—"and the farm of duties."

6. In the penultimate line of section twenty-two of the same Act, for the word "Act" shall be substituted the word "section."

7. To the second paragraph of section twenty-three of the same Act, the words "or his licensee" shall be added.

8. Act No. VI of 1877 (for postponing the day on which the Opium Act, 1876, is to come into force) is hereby repealed.

STATEMENT OF OBJECTS AND REASONS.

The present Bill has the following objects: first, to enable the Governor General in Council to bring the Opium Act, 1876, into force in such local areas and at such respective dates as he thinks fit; secondly, to remove doubts as to whether sections 4 and 5 of that Act admitted of the free export and import of opium, when thought desirable; thirdly, to permit and regulate, by rules framed under that Act, section 8, the farm of opium-duties and to facilitate the recovery of their dues by farmers; lastly, to correct a clerical error in section 22 of the same Act.

T. C. HOPE.

CALCUTTA;
The 12th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 19th December 1877, and was referred to a Select Committee:—

No. 22 OF 1877.

THE INDIAN ARMS BILL, 1877.

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THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

A Bill to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1877"; and it extends to the whole of British India.

But nothing herein contained shall apply to—

- (a) arms, ammunition or military stores on board any vessel and forming part of the ordinary armament or equipment of such vessel, or
- (b) the manufacture, repair, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the Gazette of India appoints.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

4. In this Act and the second schedule hereto annexed, unless there be something repugnant in the subject or context—

"Cannon" includes also howitzer, mortar, mitrailleuse and other ordnance:

"Arms" includes also cannon and parts of arms, and machinery for manufacturing the same:

"Ammunition" includes also rockets, gumcotton, fulminating material, gunflints, gunwads, percussion caps, fuses, and parts of projectiles and cartridges, and machinery for manufacturing the same, but does not include lead, sulphur or saltpetre:

"License" means a license granted under this Act, and "licensed" means holding such license:

"Military stores" in any section of this Act means any military stores to which the Governor

General in Council may from time to time extend such section, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time extend such section.

II.—Manufacture, Repair and Sale.

5. No person shall manufacture, repair or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing herein contained shall prevent any person from repairing any arms which he lawfully possesses for his own private use, or from selling any arms or ammunition which he so possesses to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition shall, without unnecessary delay, give to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall import or export by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in the first clause of this section extends to arms or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf may at any time detain such arms or ammunition, until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition or military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are exported and imported within the meaning of this section.

7. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles imported by sea and mentioned in the second schedule hereto annexed, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule.

8. The Governor General in Council may from time to time by notification in the Gazette of India—
 - (a) prohibit the transport of any description of arms, ammunition or military stores over British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and
 - (b) cancel any such notification.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

9. Any person found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person and detained in custody in order that he may be dealt with according to law.

Any person so apprehended by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer under the provisions of this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

10. No person shall go armed with any arms except under a license and to the extent and in the manner permitted by such license.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate or Police-officer.

11. No person shall have in his possession or under his control any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Nothing in this section shall apply during the three months next following the date on which this Act comes into force to the possession by any person of any arms not being cannon or of any ammunition or military stores in any place to which section 32, clause 2 of Act XXXI of 1860 does not apply at such date.

Any person having any such arms, ammunition or military stores in his possession in any such place within the said period of three months may, and any person having any such arms, ammunition or military stores in his possession in any such place at the expiry of the same period, shall, deposit the same with the officer in charge of the nearest police-station.

V.—Licenses.

12. The Governor General in Council may from time to time, by notification in the Gazette of India, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(a) fix a fee payable by stamp or otherwise in respect of such license;

(b) fix the period for which such license shall continue in force;

(c) direct that the holder of such license shall give notice to an officer of Government of anything done thereunder, or keep a record or account of anything so done and exhibit such record or account when called upon by an officer of Government to do so;

(d) empower any officer of Government to enter and inspect the business premises of any person holding a license of the description referred to in section 5 or 6;

(e) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any such officer of Government, and

(f) require the person holding any license or acting under any license to produce the same when called upon by an officer of Government to do so.

Cancelling and suspension of license.

13. Any license granted under this Act may be cancelled or suspended—

(a) by the officer by whom the same was granted, or by any authority to which he may be subordinate, when, for reasons to be recorded in writing, such officer or authority deems it necessary for the security of the public peace to cancel or suspend such license;

(b) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; or

(c) by the Local Government at its discretion by a notification in the official Gazette cancelling or suspending all licenses of that description throughout the whole or any portion of the territories under its administration.

14. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation of a license under section thirteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

VI.—Penalties.

For breach of sections 5, 6, 8, 10, 11 and 14.

15. Whoever commits any of the following offences (namely)—

(a) manufactures, repairs or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(b) fails to give notice as required by the same section;

(c) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(d) transports any arms, ammunition or military stores in contravention of a prohibition issued under section eight;

(e) goes armed in contravention of the provisions of section ten;

(f) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section eleven;

(g) fails to deposit arms, ammunition or military stores, as required by section eleven or section fourteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

16. Whoever does any act mentioned in clause (a), (c), (d) or (f) of section fifteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or any officer or servant of a Railway Company or any public carrier,

and whoever, on any search being made under section twenty-one, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

17. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section fifteen or section sixteen,

be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

18. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed to sell the same; or sells any arms, ammunition or military stores to any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

19. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition and military stores, it shall be in the discretion of the Court or Magistrate passing sentence on such person further to declare the whole or any portion of such arms, ammunition or military stores to be confiscated.

20. The Governor General in Council or the Local Government may, in making any rule under this Act, attach to the breach of it, in addition to any other consequences that may ensue from such breach, a punishment, on conviction before a Magistrate, of imprisonment for a term not exceeding one month, or of fine not exceeding two hundred rupees, or of both.

VII.—Miscellaneous.

21. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be

made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, whether covered by a license or not, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, the Magistrate, or by or in the presence of some European officer, civil or military, to be especially empowered by the Local Government.

22. The Local Government may at any time seize any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

23. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

(a) exempt any person by name or office or any class of persons, or withdraw any part of British India, from the operation of any prohibition contained in this Act;

(b) cancel any such notification and subject the person or part comprised therein again to the operation of such prohibition.

24. The Governor General in Council may from time to time delegate to any Local Government, absolutely or subject to conditions, all or any of the powers conferred by sections eight, twelve and twenty-three to be exercised by such Government within the territories under its administration by notification in its official Gazette.

25. Where an offence punishable under section 15, clause (f), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district.

26. Where a search is to be made under the Code of Criminal Procedure in the course of any proceedings instituted in respect of an offence punishable under section 15, clause (f), such search shall, notwithstanding anything contained in the said Code, be made in the presence of some officer specially appointed by name or office by the Local Government in this behalf, and not otherwise.

27. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him not less than one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhal Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

Duties on arms and military stores imported by sea.

	Rs. As.
Fire-arms other than pistols, for each ...	50
Barrels for the same, whether single or double, for each ...	30
Pistols for each ...	15
Barrels for the same, whether single or double, for each ...	10
Springs used for fire-arms, for each ...	8
Gun-stocks, sights, blocks and rollers, for each ...	5

THE SECOND SCHEDULE—continued.

	Rs. As.
Revolver-breeches, for each cartridge which they will carry ...	2 8
Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1 8
Machines for making or loading or closing cartridges, for each ...	10
Machines for capping cartridges, for each ...	2 8
Airguns, for each ...	50
Apparatus for charging airguns, for each ...	20
Bullet-moulds, for each ...	0 4
Punches for making gunwads, for each ...	0 4

STATEMENT OF OBJECTS AND REASONS.

THE law relating to arms, ammunition and military stores has long been felt to be in an unsatisfactory state. In some particulars it has been found defective, and on many points it presents difficulties of construction which might at any time prove embarrassing to the Government or entail hardship on innocent persons.

2. So far back as the year 1870 a Bill was introduced to remedy this state of things; but, owing in part to press of work and in part to other causes, it was allowed to stand over.

3. The present Bill is in the main a consolidation of the existing law, and a re-enactment of it in a simpler form with such improvements in points of detail as the experience of the working of the Arms Act of 1860 has shown to be desirable. On two points only does it propose to introduce changes of any importance.

4. The first of these points is dealt with in section 7, which, taken with the second schedule, imposes duties on the importation by sea of arms and parts of arms, &c. Those duties, it will be observed, are fixed without reference to the value of the articles on which they are imposed, and they are so fixed and are pitched, at what may seem at first sight to be high rates, expressly with a view to check the importation of a cheap class of arms, the importation of which has of late years largely increased.

5. Such arms cannot, from their inferior make, be intended for sporting purposes, and there is reason to suspect that a considerable proportion of them finds its way into the hands of the criminal classes in the interior of the country or of the hostile tribes on our frontiers. It has been found very difficult to prevent the transit of such arms from the seaports into the interior of the country and towards the frontiers when once they are imported, and it is believed that the simplest method of checking their importation, and the method least calculated to interfere with the

legitimate trade in arms of a superior class, is to impose an uniform duty of the nature proposed.

6. The other point on which the Bill goes to introduce a material change in the existing law is that of the possession of arms. At present the mere possession of arms is prohibited only in certain provinces, which, to use the language of Act XXXI of 1860, have been "disarmed." Throughout the rest of the country, though no person can go armed or carry arms except under a special exemption or by virtue of a license, the mere possession of arms other than cannon is not restricted.

7. Now there is good reason to believe that this complete absence of restriction in the districts which have not been disarmed has led to the law prohibiting the transport of arms and the export of arms across the frontiers being extensively evaded. As long as all persons indiscriminately may have arms in their possession to any amount they please in the districts which have not been disarmed, it is practically impossible to prevent such arms being passed on to the disarmed districts, to the predatory classes in Native States, and to the hostile tribes on our frontiers.

The only remedy seems to be to place the possession of arms throughout the whole of British India under control, and this it is proposed to do by section 11 of the Bill, which requires all such possession to be under a license.

8. It will, however, be observed that ample safeguards are provided to prevent this prohibition pressing unfairly against respectable persons desiring to possess arms for legitimate purposes. Section 11 allows a period of three months after the Bill becomes law within which the possession of arms in the districts not hitherto disarmed will not be illegal, and during which any person in such districts can apply for a license; section 25 enacts that in these districts no person shall be prosecuted for possessing arms without the previous sanction of the Magistrate of the District; section 26 imposes special and very stringent conditions on searches for arms; and lastly, under section 23, the Government may exempt any class of persons from the operation of the prohibition altogether.

9. On the whole it may be safely affirmed that, with a system of licenses granted either without charge or on the payment of small fees, and in cases where it is safe so to grant them for reasonably long periods, the Bill will not, as regards the possession of arms, materially affect the position of any persons to whom the right to possess arms can, with a due regard to the public peace and safety, be conceded.

10. It need only be added that section 3 of the Bill maintains in force all exemptions granted under the present law.

E. C. BAYLEY.

CALCUTTA;

The 12th December 1877.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Second Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 23 OF 1877.

A Bill for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue available for provincial purposes; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

1. This Act may be called "The Northern India License Act, 1878."

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

This Act shall come into force in any of the said territories on such date as the Governor-General in Council by notification in the *Gazette of India* directs in that behalf.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

4. Every person who, on or after the first day of April 1878, falls, in any of the said territories, under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing, shall take out a license under this Act, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

5. Every license under this Act shall be granted by the Collector of the District in which the person requiring such license carries on his trade or dealing: provided that, if such person carries on such trade or dealing in more than one district, the license shall be granted by the Collector of the district in which his principal place of business is situate.

Every such license shall be signed by the Collector granting it, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

- the date of the grant thereof;
 - the name, father's name, caste and trade or dealing of the licensee;
 - the class and grade to which he belongs;
 - the fee paid for the license;
 - the place or places where the licensee intends to carry on his trade or dealing for the ensuing year; and
 - the term for which the license shall remain in force,
- and shall be received in evidence as *prima facie* proof of all matters contained therein.

7. Every such license shall have effect and continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing.

List of Licensees.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

- the trade or dealing of each of the persons therein named;
- the class and grade under which he is charged; and
- the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muballas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person mentioned in such list continues his trade or dealing, payment of the amount specified in the list as payable by him must be made in the year 1878 within thirty days of such publication in that year and within thirty days next after the first day of January in each succeeding year.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house at the date of the notice and of their respective callings.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged, may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual net earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

Provided also that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

14. Any person dissatisfied with such order may within fifteen days from the date thereof present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of his order thereon, and all other documents (if any) connected with the case.

15. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

16. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

17. If, after expiry of the period mentioned in the notification published under section ten, for payment of the amount specified therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land-revenue.

18. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

19. Courts of Wards and receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

20. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Municipalities.

21. The Collector of the District may require any Municipal Committee to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class and grade to which they respectively belong and the fees payable by them respectively.

If the Municipal Committee fails within the period prescribed to make such returns, or if it make such returns but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, classes and grades aforesaid to be prepared in such manner as may be prescribed by the Local Government.

22. When the return mentioned in section 21 has been furnished or prepared, notice shall be served on the Municipality, calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums be raised in accordance with the Act under which such Municipality is constituted.

Miscellaneous.

23. All fees and penalties paid or recovered Disposal of fees and under this Act shall be carried to the credit of the Local Government.

The amount so credited shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by such Local Government, or, if the Governor General in Council so directs, in any other part of British India.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(a) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act;

(b) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, direct in this behalf;

(c) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.
Companies registered under the Indian Companies Act, 1866	...
Bankers	...
Professional money-lenders	...
Owners of cotton-screws	First grade 200
Persons keeping shops for the sale of European goods	Second grade 100
Hotel-keepers	Third grade 15
Wholesale-dealers	...
Dealers in precious stones	...
Sugar Refiners	...
Indigo Manufacturers	...

CLASS II.

Cloth-sellers	...
Metal-vessel-sellers	...
Fuel-sellers (talwālas)	...
Chaudhris	...
Letters-out of conveyances and cattle	...
Contractors (thikadars)	...
Printers and publishers	First grade 75
Manufacturers of lac	Second grade 50
Commission-agents	Third grade 25
Brokers	Fourth grade 10
Bill-brokers	...
Pawn-brokers	...
Money-changers	...
Dealers in gold and silver lace	...
Druggists	...
Harness-makers	...
Dealers in metals, not being merely artisans	...

CLASS III.

Artizans, traders, and dealers not above specified	First grade 5
	Second grade 2
	Third grade 1

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently reaffirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877 :—

No. 24 of 1877.

A Bill for the levy of Additional Rates on Land in the North-Western Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The North-Western Provinces Local Rates Enhancement Act, 1878," and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date Act No. VII of 1877 (to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871) shall be repealed.

3. In section three of the North-Western Provinces Local Rates Act, 1871, after the proviso the following shall be inserted, that is to say—

"Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

"Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate."

4. To section four of the same Act the following clause shall be added, that is to say:—

"The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount not exceeding half an anna for each acre as aforesaid as he thinks fit."

5. In sections five, seven, and eight of the same Act, after the word "rate" wherever it occurs, the words "or further rate" shall be inserted.

6. For section ten of the same Act, the following section shall be substituted:

"10 (a). From such fund the Lieutenant-Governor shall in each year appropriate such amount, not exceeding the proceeds of the further rates assessed in such year under sections three and four, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be

incurred for the relief and prevention of famine in the said territories.

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility.

"Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section three and the first clause of section four.

"(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The maintenance of the Rural Police and District-post;

"(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section three and the first clause of section four in such district in such year."

7. In section eleven of the same Act, for the word "assignments" the word "allotments" shall be substituted.

In section twelve of the same Act, for the word "assignment" in each of the places where it occurs, the word "allotment" shall be substituted, and for the word "reassigned" the word "re-allotted" shall be substituted.

And in section thirteen of the same Act, for the word "assignment" the word "allotment" shall be substituted.

And in section fourteen of the same Act, for the word "amount" in each of the places where it occurs, the word "allotment" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each

succeeding month of the prolonged crisis through which the country has been passing.

After the famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Second Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877 :—

No. 25 of 1877.

A Bill for the levy of Additional Rates on Land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for Provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Oudh Local Rates Enhancement Act, 1878;" and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. In section three of the Oudh Local Rates Act XVII of 1871, section 3, amended. for the word "one" the word "two" shall be substituted.

3. For section ten of the said Act the following shall be substituted:—

"10 (a). From such fund the Chief Commissioner shall in each year appropriate such amount, not exceeding four-ninths of the proceeds of the rate

assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility, likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than five-ninths of the proceeds of the rate assessed in such district in such year."

4. In sections eleven and twelve of the same Act, for the word "assignment," in each of the places in which it occurs, the word "allotment" shall be substituted, and for the word "re-assigned" the word "re-allotted" shall be substituted.

5. In section thirteen of the same Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 26 of 1877.

A Bill for the levy of Additional Rates on Land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Panjáb Local Rates Enhancement Act, 1878;"

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date the following portions of the Panjáb Local Rates Act, 1871, shall be repealed, that is to say—

(a). in section three, the words and figures following, namely, "shall be computed as from the first day of April 1871 and:"

(b). in section four, the illustration.

3. In section three of the said Act, for the word "six" the word "eight" shall be substituted.

4. For section six of the said Act the following shall be substituted:—

"6. (a). From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount as the Governor General in Council may direct for the purpose of defraying a due proportion of the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

(b). Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit to be

applied in each district for expenditure on all or any of the following purposes:—

"(1). The construction, repair, and maintenance of roads and other means of communication;

"(2). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3). The construction and repair of hospitals, dispensaries, lunatic asylums, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort, or convenience.

"Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year."

5. In sections seven, eight and nine of the same Act, for the words "assignment" and "assignments" wherever they occur, the words "allotment" and "allotments" shall be respectively substituted; and in section eight of the same Act, for the word "re-assigned" the word "re-allotted" shall be substituted.

6. In section ten of the said Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 27 of 1877.

A Bill for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

It extends only to the territories administered by the Chief Commissioner of the Central Provinces; And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1). in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on an estate;

(2). in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, or an assessment at full rates were to be made, would be assessable as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

5. From such fund the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of defraying a due proportion of the expenditure incurred or to be incurred in the said territories for the relief and prevention of famine:

Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended on the same objects in any part of British India.

Subject to such appropriation, any portion of the fund may be applied by the Chief Commissioner to such local works likely to promote the public health, comfort or convenience as he thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

(a) determine by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 12, 1878. {Register
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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 28 of 1877.

A Bill for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue available for provincial purposes; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

1. This Act may be called "The Northern India License Act, 1878."

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

This Act shall come into force in any of the said territories on such date as the Governor General in Council by notification in the *Gazette of India* directs in that behalf.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

4. Every person who, on or after the first day of April 1878, falls, in any of the said territories, under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing, shall take out a license under this Act, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

5. Every license under this Act shall be granted by the Collector of the District in which the person requiring such license carries on his trade or dealing; provided that, if such person carries on such trade or dealing in more than one district, the license shall be granted by the Collector of the district in which his principal place of business is situate.

Every such license shall be signed by the Collector granting it, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

- (a) the date of the grant thereof;
 - (b) the name, father's name, caste and trade or dealing of the licensee;
 - (c) the class and grade to which he belongs;
 - (d) the fee paid for the license;
 - (e) the place or places where the licensee intends to carry on his trade or dealing for the ensuing year; and
 - (f) the term for which the license shall remain in force,
- and shall be received in evidence as *prima facie* proof of all matters contained therein.

7. Every such license shall have effect and continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing.

List of Licensees.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

- (a) the trade or dealing of each of the persons therein named;
- (b) the class and grade under which he is charged; and
- (c) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muballas or ganjes of all towns, and in the chaupal, or other public place, in all villages concerned, together with a notification that if any person mentioned in such list continues his trade or dealing, payment of the amount specified in the list as payable by him must be made in the year 1878 within thirty days of such publication in that year and within thirty days next after the first day of January in each succeeding year.

11. The Collector may, by a notice in writing; require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house at the date of the notice and of their respective callings.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual net earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

Provided also that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

14. Any person dissatisfied with such order may within fifteen days from the date thereof present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of his order thereon, and all other documents (if any) connected with the case.

15. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

16. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

17. If, after expiry of the period mentioned in the notification published under section ten, for payment of the amount specified therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

Miscellaneous.

23. All fees and penalties paid or recovered under this Act shall be carried to the credit of the Local Government.

The amount so credited shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by such Local Government, or, if the Governor General in Council so directs, in any other part of British India.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(a) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act;

(b) exempt from the operation of this Act any persons whose respective net annual earnings are less than such sum as the Local Government may, from time to time, direct in this behalf;

(c) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.
Companies registered under the Indian Companies Act, 1866	Rs. 200
Bankers	First grade
Professional money-lenders	Second grade 100
Owners of cotton-screws	Third grade 15
Persons keeping shops for the sale of European goods	
Hotel-keepers	
Wholesale-dealers	
Dealers in precious stones	
Sugar Refiners	
Indigo Manufacturers	

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land-revenue.

18. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

19. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

20. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Municipalities.

21. The Collector of the District may require any Municipal Committee to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class and grade to which they respectively belong and the fees payable by them respectively.

If the Municipal Committee fails within the period prescribed to make such returns, or if it make such returns but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, classes and grades aforesaid to be prepared in such manner as may be prescribed by the Local Government.

22. When the return mentioned in section 21 has been furnished or prepared, notice shall be served on the Municipality, calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums be raised in accordance with the Act under which such Municipality is constituted.

CLASS II.

Cloth-sellers ...	...
Metal-vessel-sellers ...	...
Fuel-sellers (talwālas) ...	...
Chaudhris ...	...
Letters-out of conveyances and cattle ...	...
Contractors (thikadārs) ...	...
Printers and publishers ...	...
Manufacturers of lac ...	...
Commission-agents ...	...
Brokers ...	...
Bill-brokers ...	...
Pawn-brokers ...	...
Money-changers ...	...
Dealers in gold and silver lace	...
Druggists ...	...
Harness-makers ...	...
Dealers in metals, not being merely artisans	...

CLASS III.

Artizans, traders, and dealers not above specified	...
First grade	5
Second grade	2
Third grade	1

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After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 24 of 1877.

A Bill for the levy of Additional Rates on Land in the North-Western Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The North-Western Provinces Local Rates Enhancement Act, 1878," and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date Act No. VII of 1877 (to amend the law relating to assignments from the Provincial Fund established under the North-Western Provinces Local Rates Act, 1871) shall be repealed.

3. In section three of the North-Western Provinces Local Rates Act, 1871, Section 3, amended, after the proviso the following shall be inserted, that is to say—

"Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

"Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate."

4. To section four of the same Act the following shall be added, that is to say:—

"The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount not exceeding half an anna for each acre as aforesaid as he thinks fit."

5. In sections five, seven, and eight of the same Act, after the word "rate" wherever it occurs, the words "or further rate" shall be inserted.

6. For section ten of the same Act, the following shall be substituted:—

"10 (a). From such fund the Lieutenant-Governor shall in each year appropriate such amount, not exceeding the proceeds of the further rates assessed in such year under sections three and four, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be

incurred for the relief and prevention of famine in the said territories.

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility.

"Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section three and the first clause of section four.

"(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1). The construction, repair, and maintenance of roads and other means of communication;

"(2). The maintenance of the Rural Police and District-post;

"(3). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section three and the first clause of section four in such district in such year."

7. In section eleven of the same Act, for the Sections 11, 12, 13 word "assignments" the word and 14 of same Act "allotments" shall be substituted.

In section twelve of the same Act, for the word "assignment" in each of the places where it occurs, the word "allotment" shall be substituted, and for the word "reassigned" the word "re-allotted" shall be substituted.

And in section thirteen of the same Act, for the word "assignment" the word "allotment" shall be substituted.

And in section fourteen of the same Act, for the word "amount" in each of the places where it occurs, the word "allotment" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each

succeeding month of the prolonged crisis through which the country has been passing.

After the famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 25 of 1877.

A Bill for the levy of Additional Rates on Land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for Provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Oudh Local Rates Enhancement Act, 1878;" and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. In section three of the Oudh Local Rates Act XVII of 1871, section 3, amended, for the word "one" the word "two" shall be substituted.

3. For section ten of the said Act the following shall be substituted:—

"10 (a). From such fund the Chief Commissioner shall in each year appropriate such amount, not exceeding four-ninths of the proceeds of the rates

assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b.) Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility, likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than five-ninths of the proceeds of the rate assessed in such district in such year."

4. In sections eleven and twelve of the same Act, for the word "assignment," in each of the places in which it occurs, the word "allotment" shall be substituted, and for the word "re-assigned" the word "re-allotted" shall be substituted.

5. In section thirteen of the same Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently reaffirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

CALCUTTA,
The 27th December 1877.

JOHN STRACHEY.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 26 of 1877.

A Bill for the levy of Additional Rates on Land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Panjáb Local Rates Enhancement Act, 1878;"

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date the following portions of the Panjáb Local Rates Act, 1871, shall be repealed, that is to say:—

(a.) in section three, the words and figures following, namely, "shall be computed as from the first day of April 1871 and;"

(b.) in section four, the illustration.

3. In section three of the said Act, for the word "six" the word "eight" shall be substituted.

4. For section six of the said Act the following shall be substituted:—

"6. (a.) From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount as the Governor General in Council may direct for the purpose of defraying a due proportion of the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b.) Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit to be

applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort, or convenience.

"Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year."

5. In sections seven, eight and nine of the same Act, for the words "assignment" and "assignments" wherever they occur, the words "allotment" and "allotments" shall be respectively substituted; and in section eight of the same Act, for the word "re-assigned" the word "re-allotted" shall be substituted.

6. In section ten of the said Act, for the words "mentioned in" the words "allotted under" shall be substituted.

Section 10 of the same Act amended.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

CALCUTTA,
The 27th December 1877.

JOHN STRACHEY.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 27th December 1877:—

No. 27 of 1877.

A Bill for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

It extends only to the territories administered by the Chief Commissioner of the Central Provinces; And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1.) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on an estate;

(2.) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, or an assessment at full rates were to be made, would be assessable as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

5. From such fund the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of defraying a due proportion of the expenditure incurred or to be incurred in the said territories for the relief and prevention of famine:

Appropriation for relief and prevention of famine.

Act shall be carried to the credit of a general provincial fund.

Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended on the same objects in any part of British India.

Subject to such appropriation, any portion of the fund may be applied by the Chief Commissioner to such local works likely to promote the public health, comfort or convenience as he thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

(a) determine by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case

has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 19, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878, and was referred to a Select Committee:—

No. 1 of 1878.

A Bill to make better provision for the management of the Husainábád endowment at Lucknow.

WHEREAS in the year 1838 the third King of Oudh, Muhammad Ali Shah, built at Lucknow a Mosque called Husainábád Mubarak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Ali Shah deposited the sum of twelve lakhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the fifteenth of the month of Ramazan in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Ali Shah declared that the annual interest on the said sum of twelve lakhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called the pensioners) and to defraying the expenses of the

said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Ali Shah appointed two of his servants named Rafik-ud-Daula Sayyad Imam Ali Khan Bahádur and Azimulla Khan Bahádur, and after them their descendants, generation after generation, to be Superintendents (*mut'walis*) of the said Mosque, and Sharf-ud-Daula Musaffar-ul-Mulk Muhammad Ibrahim Khan Bahádur Mustakim Jang, and his descendants after him to be Agent of the said pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the said pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions:—

"As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and considering them deserving of the support of the British Government, always afford them his aid and assistance.

"The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubarak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mut'walis, or superintendents, in this particular matter, give his countenance and support that this good work may continue in existence for ever;"

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto ;

And whereas on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Ali Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted ;

And whereas some time after the said twenty-third day of November 1839, the said Muhammad Ali Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment ;

And whereas the said notes are believed to have been in September 1841, converted into Government promissory notes for Company's rupees, and to have been then endorsed in favour of the said Superintendents and the Agent ;

And whereas at some time between the same date and the month of February 1856, certain surplus-funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only ;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stripped of all its valuable property and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes ;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of trust two other Superintendents and an Agent ;

And whereas the Nawabs Mohsin-ud-Daola and Muntaz-ud-Daola were accordingly appointed Superintendents and Sakamutulla Khan was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860 ;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered and of some of the others duplicates were granted by Government ;

And whereas the Superintendents and Agent appointed as last aforesaid, subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment ;

And whereas in the month of June 1864, the said promissory notes and arrears were assigned to

the said Superintendents and Agents free from all restrictions ;

And whereas the said Nawab Mohsin-ud-Daola has recently died, but the said deed of trust confers no power to appoint any other person to be a Superintendent in his stead ;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift ;

And whereas, owing to the changes which have happened since the death of the said Muhammad Ali Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing ;

And whereas it is also desirable to empower the High Court of Judicature at Allahabad to settle a scheme for the payment of the pensions referred to in the said trust-deed, and for the application of the surplus-income of the said endowment in defraying the expenses of the trust and in support of the Mosque, road and other objects contemplated by the said Muhammad Ali Shah ;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act, which might lawfully have been done if the said appointments of the said Nawabs and Sakamutulla Khan had been valid ;

It is hereby enacted as follows :—

1. The said pensioners and such of the descendants of the said Muhammad Ali Shah as may for the time being reside at Lucknow may from time to time nominate so many persons as they or a majority of them think fit to be trustees of the said endowment ; and the Local Government may from time to time appoint from amongst the persons so nominated such persons, as it thinks fit, to be such trustees : provided that the said Nawab Muntaz-ud-Daola shall be one of the said persons to be first nominated and appointed as aforesaid, and that the number of the said trustees shall be not less than three and not more than five, as the Local Government may from time to time direct.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, then and so often the Local Government may appoint any other person to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act.

When any of the said trustees is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, the Local Government may with the previous sanction of the Governor General in Council appoint any other person to be a trustee in his stead.

3. After the first appointment of trustees under this Act, the whole property of the endowment shall always be vested in the whole body of trustees for the time being.

4. The trustees shall have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

5. The trustees shall elect one of their own body to be their Chairman and to convene and preside at their meetings. If at any such meeting he is not present within an hour from the time appointed for holding the meeting, the trustees present shall choose one of themselves to preside for that occasion.

6. Every trustee shall have one vote, and no more. All questions arising at meetings of the trustees shall be decided according to the votes of the majority of those present ; and if their numbers are equally divided, the Chairman shall have a second or casting vote.

7. Business may be transacted at any meeting at which more than half the existing number of trustees is present, if such meeting has been regularly convened.

If within an hour from the time appointed for the meeting, a quorum is not present, the meeting shall stand adjourned to the same day in the next week, and if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

8. With the previous sanction of the Local Government the trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties ; and may pay him such suitable salary as they may fix and may suspend or dismiss any person so appointed.

9. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

10. The validity of any such appointment so notified shall not be questioned in any Court of justice.

11. The Local Government may from time to time call for such accounts and other information respecting the said endowment as it thinks fit ; and any person disobeying such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

12. The Secretary of State for India in Council may, from time to time, institute a suit or suits in the High Court of Judicature at Allahabad for the settlement of a scheme consistent with this Act for the said endowment : for the modification of such scheme :

or for the purpose of compelling the restitution of any property belonging to the said endowment.

The procedure in any such suit shall be governed by the rules for the time being in force in the said High Court in the

exercise of its extraordinary original civil jurisdiction, and the decree in such suit shall have the same effect and be executed in the same manner as if the property comprised therein were situate within the local limits of such jurisdiction.

An appeal shall lie from any decree made under this section, subject to the rules for the time being in force as to appeals from decrees made by a Judge of the said High Court in the exercise of extraordinary original civil jurisdiction.

13. The plaintiff in such suit and the memorandum of appeal (if any) shall not be chargeable with any Court-fee.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act, which might lawfully have been done if the hereinbefore-recited appointments of the said Nawabs and Sakamutulla Khan had been valid ; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

STATEMENT OF OBJECTS AND REASONS.

This Bill has become necessary in order to provide for the due administration of the Husainabad endowment at Lucknow. The preamble recites in detail the history of that endowment. It was originally created by Muhammad Ali Shah, third King of Oudh, on or about the 23rd November 1839, on which date the King deposited twelve lakhs of Lucknow sicca rupees in the treasury of the Lucknow Residency, and by deed of the same date declared the trusts upon which that sum was deposited. Those trusts were that the annual interest, together with the rent of certain shops referred to in the deed and the income of certain religious offerings, should be applied (1) to the payment of certain pensions to persons mentioned in the deed and their descendants ; (2) to defraying the expenses of a Mosque called Husainabad Mubarak, and (3) to the repair of a road mentioned in the deed. The deed appointed certain servants of the King, and their descendants in perpetuity, to be Superintendents (*mut'wallis*) of the Mosque and Agent of the pensioners respectively, the management of the Mosque and road and of the pensions being kept distinct. In case of failure of descendants of these persons, the Resident at Lucknow, with the concurrence of three-fourths of the pensioners, was empowered to appoint one of their number to the vacant office.

The Resident at Lucknow accepted the charge committed to him by the King ; and the King afterwards increased the endowment by Government promissory notes amounting to sicca rupees 24,17,500, but without declaring any fresh trusts. The preamble then traces the fund so created, which was lost during the mutiny of 1857, but most of it was afterwards recovered. The Agent had also joined the mutineers and had been killed ; and after the mutiny fresh Superintendents and a new Agent were appointed by the pensioners, and these persons obtained possession of the fund in June 1864. One of the Superintendents has, however, since become incapable of acting, and it has therefore become necessary to provide for the

appointment of a new Superintendent. But doubts have arisen as to the power to appoint, and as to the validity of the appointment made after the mutiny. The Bill provides for this matter, as well as for the settlement of a scheme by the High Court of Allahabad, the provisions of the deed being very vague; and for indemnifying persons for acts done by virtue of the appointments abovementioned.

Section 1 provides for the appointment of trustees, from time to time, by the Local Government upon the nomination of the pensioners and such of the descendants of Muhammad Ali Shah as may for the time being reside at Lucknow; such trustees to be not less than three in number and not more than five, of whom the present Superintendent, Mumtáz-ud-Daola, is to be one.

Sections 2 and 3 provide for the appointment of trustees in the place of deceased, retiring or incapable trustees, and for the vesting of the property of the endowment in the trustees for the time being.

Section 4 commits the management of the endowment entirely to the trustees.

Sections 5, 6 and 7 provide for the transaction of business by the trustees at their meetings;

and section 8 authorizes the appointment of some person, not of their own body, as paid Secretary to the trustees.

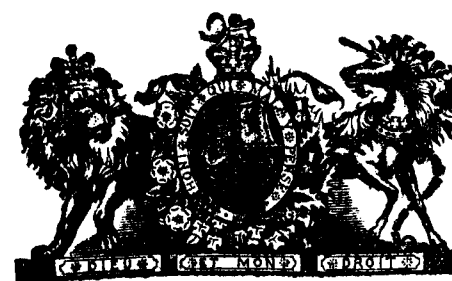
By section 11 the Local Government may call for such accounts and information respecting the endowment as it thinks fit.

Section 12 empowers the Secretary of State in Council to sue in the Allahabad High Court for the settlement of a scheme for the endowment, or to compel the restitution of any property belonging to the endowment. An appeal is allowed as in cases decided by that Court in its extraordinary civil jurisdiction, and the plaint in any suit under section 12 is (section 13) exempted from Court-fees.

Section 14 indemnifies all persons for anything done before the passing of the proposed Act which would have been valid if the appointments abovementioned had been valid, and saves such persons from suits or proceedings in respect of such acts.

CALCUTTA, } WHITLEY STOKES.
The 16th January 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878, and was referred to a Select Committee:—

No. 1 of 1878.

A Bill to make better provision for the management of the Husainábád endowment at Lucknow.

WHEREAS in the year 1838 the third King of Oudh, Muhammad Ali Shah, built at Lucknow a Mosque called Husainábád Mubarak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Ali Shah deposited the sum of twelve lakhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the fifteenth of the month of Ramazán in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Ali Shah declared that the annual interest on the said sum of twelve lakhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called the pensioners) and to defraying the expenses of the

said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Ali Shah appointed two of his servants named Rafik-ud-Daulah Sayyid Imám Ali Khán Bahádúr and Azimulláh Khán Bahádúr, and after them their descendants, generation after generation, to be Superintendents (*mutawallís*) of the said Mosque, and Sharfu-d-Daulah Muzaffar-ul-Mulk Muhammad Ibráhím Khán Bahádúr Mustakím Jang, and his descendants after him to be Agent of the said pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the said pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions:—

"As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and considering them deserving of the support of the British Government, always afford them his aid and assistance.

"The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubarak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mut'walis, or superintendents, in this particular matter, give his countenance and support that this good work may continue in existence for ever;"

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto ;

And whereas on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Ali Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted ;

And whereas some time after the said twenty-third day of November 1839, the said Muhammad Ali Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment ;

And whereas the said notes are believed to have been in September 1841, converted into Government promissory notes for Company's rupees, and to have been then endorsed in favour of the said Superintendents and the Agent ;

And whereas at some time between the same date and the month of February 1856, certain surplus-funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only ;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stripped of all its valuable property and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes ;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of trust two other Superintendents and an Agent ;

And whereas the Nawábs Muhsinu-d-Daulah and Mumtázu-d-Daulah were accordingly appointed Superintendents and Shahámat-ulláh Khán was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860 ;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered and of some of the others duplicates were granted by Government ;

And whereas the Superintendents and Agent appointed as last aforesaid, subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment ;

And whereas in the month of June 1864, the said promissory notes and arrears were assigned to

the said Superintendents and Agents free from all restrictions ;

And whereas the said Nawáb Muhsinu-d-Daulah has recently died, but the said deed of trust confers no power to appoint any other person to be a Superintendent in his stead ;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift ;

And whereas, owing to the changes which have happened since the death of the said Muhammad Ali Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing ;

And whereas it is also desirable to empower the High Court of Judicature at Allahabad to settle a scheme for the payment of the pensions referred to in the said trust-deed, and for the application of the surplus-income of the said endowment in defraying the expenses of the trust and in support of the Mosque, road and other objects contemplated by the said Muhammad Ali Shah ;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act, which might lawfully have been done if the said appointments of the said Nawábs and Shahámat-ulláh Khán had been valid ;

It is hereby enacted as follows :—

1. The said pensioners and such of the descendants of the said Muhammad Ali Shah as may for the time being reside at Lucknow may from time to time nominate so many persons as they or a majority of them think fit to be trustees of the said endowment ; and the Local Government may from time to time appoint from amongst the persons so nominated such persons, as it thinks fit, to be such trustees : provided that the said Nawáb Mumtázu-d-Daulah shall be one of the said persons to be first nominated and appointed as aforesaid, and that the number of the said trustees shall be not less than three and not more than five, as the Local Government may from time to time direct.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, then and so often the Local Government may appoint any other person to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act.

When any of the said trustees is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, the Local Government may with the previous sanction of the Governor General in Council appoint any other person to be a trustee in his stead.

3. After the first appointment of trustees under this Act, the whole property of the endowment shall always be vested in the whole body of trustees for the time being.

4. The trustees shall have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

5. The trustees shall elect one of their own body to be their Chairman and to convene and preside at their meetings. If at any such meeting he is not present within an hour from the time appointed for holding the meeting, the trustees present shall choose one of themselves to preside for that occasion.

6. Every trustee shall have one vote, and no more. All questions arising at meetings of the trustees shall be decided according to the votes of the majority of those present ; and if their numbers are equally divided, the Chairman shall have a second or casting vote.

7. Business may be transacted at any meeting at which more than half the existing number of trustees is present, if such meeting has been regularly convened.

If within an hour from the time appointed for the meeting, a quorum is not present, the meeting shall stand adjourned to the same day in the next week, and if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

8. With the previous sanction of the Local Government the trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties ; and may pay him such suitable salary as they may fix and may suspend or dismiss any person so appointed.

9. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

10. The validity of any such appointment so notified shall not be questioned in any Court of justice.

11. The Local Government may from time to time call for such accounts and other information respecting the said endowment as it thinks fit ; and any person disobeying such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

12. The Secretary of State for India in Council may, from time to time, institute a suit or suits in the High Court of Judicature at Allahabad for the settlement of a scheme consistent with this Act for the said endowment :

for the modification of such scheme :

or for the purpose of compelling the restitution of any property belonging to the said endowment.

The procedure in any such suit shall be governed by the rules for the time being in force in the said High Court in the

exercise of its extraordinary original civil jurisdiction, and the decree in such suit shall have the same effect and be executed in the same manner as if the property comprised therein were situate within the local limits of such jurisdiction.

An appeal shall lie from any decree made under this section, subject to the rules for the time being in force as to appeals from decrees, made by a Judge of the said High Court in the exercise of extraordinary original civil jurisdiction.

13. The plaintiff in such suit and the memorandum of appeal (if any) shall not be chargeable with any Court-fee.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act, which might lawfully have been done if the hereinbefore-recited appointments of the said Nawábs and Shahámat-ulláh Khán had been valid ; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

STATEMENT OF OBJECTS AND REASONS.

This Bill has become necessary in order to provide for the due administration of the Husainábád endowment at Lucknow. The preamble recites in detail the history of that endowment. It was originally created by Muhammad Ali Shah, third King of Oudh, on or about the 23rd November 1839, on which date the King deposited twelve lakhs of Lucknow sicca rupees in the treasury of the Lucknow Residency, and by deed of the same date declared the trusts upon which that sum was deposited. Those trusts were that the annual interest, together with the rent of certain shops referred to in the deed and the income of certain religious offerings, should be applied (1) to the payment of certain pensions to persons mentioned in the deed and their descendants ; (2) to defraying the expenses of a Mosque called Husainábád Mubárák, and (3) to the repair of a road mentioned in the deed. The deed appointed certain servants of the King, and their descendants in perpetuity, to be Superintendents (*mutawallís*) of the Mosque and Agent of the pensioners respectively, the management of the Mosque and road and of the pensions being kept distinct. In case of failure of descendants of these persons, the Resident at Lucknow, with the concurrence of three-fourths of the pensioners, was empowered to appoint one of their number to the vacant office.

The Resident at Lucknow accepted the charge committed to him by the King ; and the King afterwards increased the endowment by Government promissory notes amounting to sicca rupees 24,17,500, but without declaring any fresh trusts. The preamble then traces the fund so created, which was lost during the mutiny of 1857, but most of it was afterwards recovered. The Agent had also joined the mutineers and had been killed ; and after the mutiny fresh Superintendents and a new Agent were appointed by the pensioners, and these persons obtained possession of the fund in June 1864. One of the Superintendents has, however, since become incapable of acting, and it has therefore become necessary to provide for the

appointment of a new Superintendent. But doubts have arisen as to the power to appoint, and as to the validity of the appointment made after the mutiny. The Bill provides for this matter, as well as for the settlement of a scheme by the High Court of Allahabad, the provisions of the deed being very vague; and for indemnifying persons for acts done by virtue of the appointments abovementioned.

Section 1 provides for the appointment of trustees, from time to time, by the Local Government upon the nomination of the pensioners and such of the descendants of Muhammad Ali Shah as may for the time being reside at Lucknow; such trustees to be not less than three in number and not more than five, of whom the present Superintendent, Mumtāzu-d-Daulah, is to be one.

Sections 2 and 3 provide for the appointment of trustees in the place of deceased, retiring or incapable trustees, and for the vesting of the property of the endowment in the trustees for the time being.

Section 4 commits the management of the endowment entirely to the trustees.

Sections 5, 6 and 7 provide for the transaction of business by the trustees at their meetings; and section 8 authorizes the appointment of some person, not of their own body, as paid Secretary to the trustees.

By section 11 the Local Government may call for such accounts and information respecting the endowment as it thinks fit.

Section 12 empowers the Secretary of State in Council to sue in the Allahabad High Court for the settlement of a scheme for the endowment, or to compel the restitution of any property belonging to the endowment. An appeal is allowed as in cases decided by that Court in its extraordinary civil jurisdiction, and the plaint in any suit under section 12 is (section 13) exempted from Court-fees.

Section 14 indemnifies all persons for anything done before the passing of the proposed Act which would have been valid if the appointments abovementioned had been valid, and saves such persons from suits or proceedings in respect of such acts.

CALCUTTA,) WHITLEY STOKES.
The 16th January 1878.)

D. FITZPATRICK,
Secy. to the Govt. of India.

The following Bill was referred to a Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878:—

No. 23 OF 1877.

A Bill for the licensing of trades and dealings in the Panjāb, the North-Western Provinces and Oudh.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue available for provincial purposes; and it is therefore expedient

that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjāb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

1. This Act may be called "The Northern India License Act, 1878."

It extends to the territories under the administration of the Lieutenant-Governor of the Panjāb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

This Act shall come into force in any of the said territories on such date as the Governor General in Council by notification in the *Gazette of India* directs in that behalf.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

4. Every person who, on or after the first day of April 1878, falls, in any of the said territories, under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing, shall take out a license under this Act, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

5. Every license under this Act shall be granted by the Collector of the District in which the person requiring such license carries on his trade or dealing: provided that, if such person carries on such trade or dealing in more than one district, the license shall be granted by the Collector of the district in which his principal place of business is situate.

Every such license shall be signed by the Collector granting it, or by such officer as he may appoint in this behalf.

6. Every such license shall specify—

- the date of the grant thereof;
 - the name, father's name, caste and trade or dealing of the licensee;
 - the class and grade to which he belongs;
 - the fee paid for the license;
 - the place or places where the licensee intends to carry on his trade or dealing for the ensuing year; and
 - the term for which the license shall remain in force,
- and shall be received in evidence as *prima facie* proof of all matters contained therein.

7. Every such license shall have effect and continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing.

List of Licensees.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

(a) the trade or dealing of each of the persons therein named;

(b) the class and grade under which he is charged; and

(c) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muballas or ganjes of all towns, and in the chaupāl, or other public place, in all villages concerned, together with a notification that if any person mentioned in such list continues his trade or dealing, payment of the amount specified in the list as payable by him must be made in the year 1878 within thirty days of such publication in that year and within thirty days next after the first day of January in each succeeding year.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house at the date of the notice and of their respective callings.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual net earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

Provided also that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

14. Any person dissatisfied with such order may within fifteen days from the date thereof present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of his order thereon, and all other documents (if any) connected with the case.

15. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

16. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

17. If, after expiry of the period mentioned in the notification published under section ten, for payment of the amount specified therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land-revenue.

18. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

19. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

20. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Municipalities.

21. The Collector of the District may require any Municipal Committee to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class and grade to which they respectively belong and the fees payable by them respectively.

If the Municipal Committee fails within the period prescribed to make such returns, or if it make such returns but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, classes and grades aforesaid to be prepared in such manner as may be prescribed by the Local Government.

22. When the return mentioned in section 21 has been furnished or prepared, notice shall be served on the Municipality, calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums be raised in accordance with the Act under which such Municipality is constituted.

Miscellaneous.

23. All fees and penalties paid or recovered under this Act shall be carried to the credit of the Local Government.

The amount so credited shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by such Local Government, or, if the Governor General in Council so directs, in any other part of British India.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(a) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act;

(b) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, direct in this behalf;

(c) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

Companies registered under the Indian Companies Act, 1866 ...
Bankers ...
Professional money-lenders ...
Owners of cotton-screws ...
Persons keeping shops for the sale of European goods ...
Hotel-keepers ...
Wholesale-dealers ...
Dealers in precious stones ...
Sugar Refiners ...
Indigo Manufacturers ...

Fee payable by licensee.

Rs.
First grade 200
Second grade 100
Third grade 15

CLASS II.

Cloth-sellers ...
Metal-vessel-sellers ...
Fuel-sellers (talwālas) ...
Chaudhris ...
Letters-out of conveyances and cattle ...
Contractors (thikadārs) ...
Printers and publishers ...
Manufacturers of lac ...
Commission-agents ...
Brokers ...
Bill-brokers ...
Pawn-brokers ...
Money-changers ...
Dealers in gold and silver lace ...
Druggists ...
Harness-makers ...
Dealers in metals, not being merely artizans ...

Rs.
First grade 75
Second grade 50
Third grade 25
Fourth grade 10

CLASS III.

Artizans, traders, and dealers not above specified

Rs.
First grade 5
Second grade 2
Third grade 1

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

The following Bill was referred to a Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878:—

No. 24 of 1877.

A Bill for the levy of Additional Rates on Land in the North-Western Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The North-Western Provinces Local Rates Enhancement Act, 1878," and it shall

Commencement. come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date Act No. VII of 1877 (to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871) shall be repealed.

3. In section three of the North-Western Provinces Local Rates Act, 1871, Section 3, amended, after the proviso the following shall be inserted, that is to say—

"Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

"Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate."

4. To section four of the same Act the following clause shall be added, that is to say:—

"The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount not exceeding half an anna for each acre as aforesaid as he thinks fit."

5. In sections five, seven, and eight of the same Act, after the word "rate" wherever it occurs, the words "or further rate" shall be inserted.

Substitution of new section for section 10 of same Act.

6. For section ten of the same Act, the following section shall be substituted:

"10 (a). From such fund the Lieutenant-Governor shall in each year appropriate such amount, not exceeding the proceeds of the further rates assessed in such year under sections three and four, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories.

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility.

"Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section three and the first clause of section four.

"(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he

thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The maintenance of the Rural Police and District-post;

"(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section three and the first clause of section four in such district in such year."

7. In section eleven of the same Act, for the word "assignments" the word "allotments" shall be substituted.

In section twelve of the same Act, for the word "assignment" in each of the places where it occurs, the word "allotment" shall be substituted, and for the word "re-assigned" the word "re-allotted" shall be substituted.

And in section thirteen of the same Act, for the word "assignment" the word "allotment" shall be substituted.

And in section fourteen of the same Act, for the word "amount" in each of the places where it occurs, the word "allotment" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

The following Bill was referred to a Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878:—

No. 25 of 1877.

A Bill for the levy of Additional Rates on Land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for Provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Oudh Local Rates Enhancement Act, 1878;" and it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. In section three of the Oudh Local Rates Act XVII of 1871, section 3, amended. Act (No. XVII of 1871), for the word "one" the word "two" shall be substituted.

3. For section ten of the said Act the following shall be substituted:—
New section substituted for section 10 of the same Act.

"10 (a). From such fund the Chief Commissioner shall in each year appropriate such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility, likely to promote the public health, comfort or convenience.

"Provided that the amounts so allotted in any year for any district shall not be less than five-ninths of the proceeds of the rate assessed in such district in such year."

4. In sections eleven and twelve of the same Act, for the word "assignment," in each of the places in which it occurs, the word "allotment" shall be substituted, and for the word "re-assigned" the word "re-allotted" shall be substituted.

5. In section thirteen of the same Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,
Secy. to the Govt. of India.

The following Bill was referred to a Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878:—

No. 26 of 1877.

A Bill for the levy of Additional Rates on Land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes, and it is therefore expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of additional rates to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Panjáb Local Rates Enhancement Act, 1878;"

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

2. On and from such date the following portions of the Panjáb Local Rates Act, 1871, shall be repealed, that is to say—

(a). in section three, the words and figures following, namely, "shall be computed as from the first day of April 1871 and;"

(b). in section four, the illustration.

3. In section three of the said Act, for the word "six" the word "eight" shall be substituted.

4. For section six of the said Act the following shall be substituted:—

"6. (a). From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount as the Governor General in Council may direct for the purpose of defraying a due proportion of the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories:

"Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended for the relief and prevention of famine in any other part of British India.

"(b). Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit to be applied in each district for expenditure on all or any of the following purposes:—

"(1.) The construction, repair, and maintenance of roads and other means of communication;

"(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

"(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort, or convenience.

"Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year."

5. In sections seven, eight and nine of the same Act, for the words "assignment" and "assignments" wherever they occur, the words "allotment" and "allotments" shall be respectively substituted; and in section eight of the same Act, for the word "re-assigned" the word "re-allotted" shall be substituted.

6. In section ten of the said Act, for the words "mentioned in" the words "allotted under" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,

Secy. to the Govt. of India.

The following Bill was referred to a Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878:—

No. 27 of 1877.

A Bill for the levy of Additional Rates on land in the Central Provinces.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of

famine, it is necessary to make a permanent increase to the annual revenues available for provincial purposes; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be called "The Central Provinces Additional Rates Act, 1878."

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

And it shall come into force on such date as the Governor General in Council by notification in the Gazette of India directs.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1). in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on an estate;

(2). in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision, or an assessment at full rates were to be made, would be assessable as land-revenue on the estate.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

4. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

5. From such fund the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of defraying a due proportion of the expenditure incurred or to be incurred in the said territories for the relief and prevention of famine:

Provided that the whole or any portion of such amount may, if the Governor General in Council so directs, be expended on the same objects in any part of British India.

Subject to such appropriation, any portion of the fund may be applied by the Chief Commissioner to such local works likely to promote the public health, comfort or convenience as he thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

(a) determine by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

STATEMENT OF OBJECTS AND REASONS.

In the Financial Statement for 1877-78, attention was drawn to the necessity imposed upon the Government of India of bringing the public Revenues and Expenditure into a condition of proper equilibrium. The events that have occurred since that time have shown that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing.

After the Famine of 1874 in Northern Bengal the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by Famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State.

The Secretary of State agreed with Lord Northbrook's Government, that the periodical occurrence of Famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of Famine. Her Majesty's Government have recently re-affirmed this principle.

To enable the Government to discharge the obligations placed upon it to meet these requirements, additional taxation has been deemed necessary. To provide for a portion of this in a manner suited to the condition of the country and the special circumstances of the case, the present measure is proposed.

JOHN STRACHEY.

CALCUTTA,
The 27th December 1877.

D. FITZPATRICK,

Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

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PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January 1878, and was referred to a Select Committee:—

No. 1 of 1878.

A Bill to make better provision for the management of the Husainábád endowment at Lucknow.

WHEREAS in the year 1838 the third King of Oudh, Muhammad Ali Shah, built at Lucknow a Mosque called Husainábád Mubarak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Ali Shah deposited the sum of twelve lakhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the fifteenth of the month of Ramazán in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Ali Shah declared that the annual interest on the said sum of twelve lakhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called the pensioners) and to defraying the expenses of the

said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Ali Shah appointed two of his servants named Rafik-ud-Daulah Sayyid Imám Ali Khán Bahádur and Azimulláh Khán Bahádur, and after them their descendants, generation after generation, to be Superintendents (*mutawallís*) of the said Mosque, and Sharfu-d-Daulah Muzaffar-ul-Mulk Muhammad Ibráhím Khán Bahádur Mustakím Jang, and his descendants after him to be Agent of the said pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the said pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions:—

“As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and considering them deserving of the support of the British Government, always afford them his aid and assistance.

“The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubarak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mutawallis, or superintendents, in this particular matter, give his countenance and support that this good work may continue in existence for ever;”

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto ;

And whereas on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Ali Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted ;

And whereas some time after the said twenty-third day of November 1839, the said Muhammad Ali Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment ;

And whereas the said notes are believed to have been in September 1841, converted into Government promissory notes for Company's rupees, and to have been then endorsed in favour of the said Superintendents and the Agent ;

And whereas at some time between the same date and the month of February 1856, certain surplus-funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only ;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stripped of all its valuable property and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes ;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of trust two other Superintendents and an Agent ;

And whereas the Nawábs Muhsinu-d-Daulah and Mumtázu-d-Daulah were accordingly appointed Superintendents and Shahámat-ulláh Khán was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860 ;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered and of some of the others duplicates were granted by Government ;

And whereas the Superintendents and Agent appointed as last aforesaid, subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment ;

And whereas in the month of June 1864, the said promissory notes and arrears were assigned to

the said Superintendents and Agents free from all restrictions ;

And whereas the said Nawáb Muhsinu-d-Daulah has recently died, but the said deed of trust confers no power to appoint any other person to be a Superintendent in his stead ;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift ;

And whereas, owing to the changes which have happened since the death of the said Muhammad Ali Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing ;

And whereas it is also desirable to empower the High Court of Judicature at Allahabad to settle a scheme for the payment of the pensions referred to in the said trust-deed, and for the application of the surplus-income of the said endowment in defraying the expenses of the trust and in support of the Mosque, road and other objects contemplated by the said Muhammad Ali Shah ;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act, which might lawfully have been done if the said appointments of the said Nawábs and Shahámat-ulláh Khán had been valid ;

It is hereby enacted as follows :—

1. The said pensioners and such of the descendants of the said Muhammad Ali Shah as may for the time being reside at Lucknow may from time to time nominate so many persons as they or a majority of them think fit to be trustees of the said endowment ; and the Local Government may from time to time appoint from amongst the persons so nominated such persons, as it thinks fit, to be such trustees : provided that the said Nawáb Mumtázu-d-Daulah shall be one of the said persons to be first nominated and appointed as aforesaid, and that the number of the said trustees shall be not less than three and not more than five, as the Local Government may from time to time direct.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, then and so often the Local Government may appoint any other person to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act.

When any of the said trustees is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, the Local Government may with the previous sanction of the Governor General in Council appoint any other person to be a trustee in his stead.

3. After the first appointment of trustees under this Act, the whole property of the endowment shall always be vested in the whole body of trustees for the time being.

4. The trustees shall have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

5. The trustees shall elect one of their own body to be their Chairman and to convene and preside at their meetings. If at any such meeting he is not present within an hour from the time appointed for holding the meeting, the trustees present shall choose one of themselves to preside for that occasion.

6. Every trustee shall have one vote, and no more. All questions arising at meetings of the trustees shall be decided according to the votes of the majority of those present ; and if their numbers are equally divided, the Chairman shall have a second or casting vote.

7. Business may be transacted at any meeting at which more than half the existing number of trustees is present, if such meeting has been regularly convened.

If within an hour from the time appointed for the meeting, a quorum is not present, the meeting shall stand adjourned to the same day in the next week, and if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

8. With the previous sanction of the Local Government the trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties ; and may pay him such suitable salary as they may fix and may suspend or dismiss any person so appointed.

9. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

10. The validity of any such appointment so notified shall not be questioned in any Court of justice.

11. The Local Government may from time to time call for such accounts and other information respecting the said endowment as it thinks fit ; and any person disobeying such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

12. The Secretary of State for India in Council may, from time to time, institute a suit or suits in the High Court of Judicature at Allahabad for the settlement of a scheme consistent with this Act for the said endowment :

for the modification of such scheme : or for the purpose of compelling the restitution of any property belonging to the said endowment.

The procedure in any such suit shall be governed by the rules for the time being in force in the said High Court in the

exercise of its extraordinary original civil jurisdiction, and the decree in such suit shall have the same effect and be executed in the same manner as if the property comprised therein were situate within the local limits of such jurisdiction.

An appeal shall lie from any decree made under this section, subject to the rules for the time being in force as to appeals from decrees made by a Judge of the said High Court in the exercise of extraordinary original civil jurisdiction.

13. The plaintiff in such suit and the memorandum of appeal (if any) shall not be chargeable with any Court-fee.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act, which might lawfully have been done if the hereinbefore-recited appointments of the said Nawábs and Shahámat-ulláh Khán had been valid ; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

STATEMENT OF OBJECTS AND REASONS.

This Bill has become necessary in order to provide for the due administration of the Husainábád endowment at Lucknow. The preamble recites in detail the history of that endowment. It was originally created by Muhammad Ali Shah, third King of Oudh, on or about the 23rd November 1839, on which date the King deposited twelve lakhs of Lucknow sicca rupees in the treasury of the Lucknow Residency, and by deed of the same date declared the trusts upon which that sum was deposited. Those trusts were that the annual interest, together with the rent of certain shops referred to in the deed and the income of certain religious offerings, should be applied (1) to the payment of certain pensions to persons mentioned in the deed and their descendants ; (2) to defraying the expenses of a Mosque called Husainábád Mubárák, and (3) to the repair of a road mentioned in the deed. The deed appointed certain servants of the King, and their descendants in perpetuity, to be Superintendents (*mutawallis*) of the Mosque and Agent of the pensioners respectively, the management of the Mosque and road and of the pensions being kept distinct. In case of failure of descendants of these persons, the Resident at Lucknow, with the concurrence of three-fourths of the pensioners, was empowered to appoint one of their number to the vacant office.

The Resident at Lucknow accepted the charge committed to him by the King ; and the King afterwards increased the endowment by Government promissory notes amounting to sicca rupees 24,17,500, but without declaring any fresh trusts. The preamble then traces the fund so created, which was lost during the mutiny of 1857, but most of it was afterwards recovered. The Agent had also joined the mutineers and had been killed ; and after the mutiny fresh Superintendents and a new Agent were appointed by the pensioners, and these persons obtained possession of the fund in June 1864. One of the Superintendents has, however, since become incapable of acting, and it has therefore become necessary to provide for the

appointment of a new Superintendent. But doubts have arisen as to the power to appoint, and as to the validity of the appointment made after the mutiny. The Bill provides for this matter, as well as for the settlement of a scheme by the High Court of Allahabad, the provisions of the deed being very vague; and for indemnifying persons for acts done by virtue of the appointments abovementioned.

Section 1 provides for the appointment of trustees, from time to time, by the Local Government upon the nomination of the pensioners and such of the descendants of Muhammad Ali Shah as may for the time being reside at Lucknow; such trustees to be not less than three in number and not more than five, of whom the present Superintendent, Mumtāzu-d-Daulah, is to be one.

Sections 2 and 3 provide for the appointment of trustees in the place of deceased, retiring or incapable trustees, and for the vesting of the property of the endowment in the trustees for the time being.

Section 4 commits the management of the endowment entirely to the trustees.

Sections 5, 6 and 7 provide for the transaction of business by the trustees at their meetings; and section 8 authorizes the appointment of some person, not of their own body, as paid Secretary to the trustees.

By section 11 the Local Government may call for such accounts and information respecting the endowment as it thinks fit.

Section 12 empowers the Secretary of State in Council to sue in the Allahabad High Court for the settlement of a scheme for the endowment, or to compel the restitution of any property belonging to the endowment. An appeal is allowed as in cases decided by that Court in its extraordinary civil jurisdiction, and the plaint in any suit under section 12 is (section 13) exempted from Court-fees.

Section 14 indemnifies all persons for anything done before the passing of the proposed Act which would have been valid if the appointments abovementioned had been valid, and saves such persons from suits or proceedings in respect of such acts.

CALCUTTA, } WHITLEY STOKES.
The 16th January 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January 1878, and was referred to a Select Committee:—

No. 2 of 1878.

A Bill to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.

WHEREAS the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership

of Oudh are now united under the administration of a single officer; and whereas it is expedient that, so long as such union continues, the powers of the Local Government of Oudh under the enactments hereinafter mentioned should resemble the powers of the Local Government of the North-Western Provinces under the same or like enactments; It is hereby enacted as follows:—

1. In the Oudh Rent Act, 1868, sections 29, 85, 87 and 91, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council," "subject to any orders that may from time to time be issued by the Governor General in Council," "subject to any orders in this behalf that may from time to time be made by the Governor General of India in Council," and "with the sanction of the Governor General of India in Council."

2. For the first sentence of section 6 of the Prisons Act, 1870, the following shall be substituted (namely)—"An Inspector General of Prisons shall be appointed in the North-Western Provinces, the Panjab and Oudh by the Local Government and in the Central Provinces and British Burma by the Governor General in Council."

3. In the Oudh Land-Revenue Act, 1876, section 4, the following words shall be omitted in both the places in which they occur (namely)—"subject to such rules as the Governor General in Council may from time to time prescribe in this behalf;" and in sections 7 and 9 of the same Act the following words shall be omitted (namely), "subject to such rules as the Governor General in Council from time to time prescribes in this behalf;" and in sections 14, 19, 20, 51, 183, 212 and 220 of the same Act, the following words shall be omitted (namely)—"with the previous sanction of the Governor General in Council."

To section 43 of the same Act the following words shall be added (namely)—"provided that in the case of settlements of individual mahāls or parts of mahāls, undertaken at other times than at the general settlement and sanctioned by the Chief Commissioner, such confirmation shall not be necessary."

4. In the first clause of the Oudh Laws Act, 1876, section 39, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

5. For the purpose of the Prisoners Act, 1871, sections 30 and 31, the North-Western Provinces and Oudh shall be deemed to be subject to the same Local Government.

6. This Act shall come into force on the passing thereof, and shall continue in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise directs.

STATEMENT OF OBJECTS AND REASONS.

Oudh having been placed under the control of the Lieutenant-Governor of the North-Western Provinces, it has become desirable, for administrative purposes, to assimilate certain powers of the Chief Commissioner in Oudh under the Rent Act, the Revenue Act and the Laws Act to the powers that, as Lieutenant-Governor, he exercises in the North-Western Provinces under Acts dealing with like subjects. This Bill has been framed to effect this assimilation, and no change whatever is contemplated in the distinctive features of the Oudh administration, and still less in any of the rights or privileges of any class or classes of persons in Oudh, which have been guaranteed by the Government of India either in Acts of the legislature or by established practice.

For the purpose of removing prisoners from one jail to another or to a lunatic asylum, it is convenient that, under present circumstances, the North-Western Provinces and Oudh should be treated as forming one Local Government. The Bill contains a provision to this effect.

The proposed law is intended to continue in force only so long as the union of the two Provinces under the same Head continues.

CALCUTTA;

The 16th January 1878.

E. C. BAYLEY.

D. FITZPATRICK,
Secy. to the Govt. of India.

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 31st January 1878:—

We, the undersigned Members of the Select Committee to which the Bill for the recovery

From Department of Revenue, Agriculture and Commerce, No. 220, dated 15th June, 1877, and enclosures.	in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.
" 1877, and enclosure. ditto, No. 242, dated 5th July, 1877, and enclosure.	2. We have added sections 3, 4 and 5 to the Bill as introduced.
From Chief Commissioner, British Burma, No. 1958-514, dated 27th October, 1877, and enclosures.	
Telegram from Secretary to Government, Bombay, dated 15th November, 1877.	
From Government of Bombay, No. 1404, dated 27th November, 1877.	
" Secretary to Chief Commissioner, British Burma, No. 1953, dated 27th October, 1877, and enclosures.	
" Government of Madras, No. 2822, dated 28th November, 1877, and enclosure.	
" Government of Bengal, No. 3480, dated 17th December, 1877.	
" Secretary to Chief Commissioner, British Burma, No. 2253-482, dated 15th December, 1877, and enclosures.	
" Government of Bengal, No. 3526, dated 22nd December, 1877.	
" Department of Revenue, Agriculture and Commerce, No. 1, dated 3rd January, 1878, and enclosures.	
" Ditto ditto, No. 8, dated 3rd January, 1878, and enclosures.	

Section 3 has been added to supply an accidental omission in the Indian Merchant Shipping Act, 1875, recently brought to notice by the Board of Trade, and owing to which a question has been raised as to whether, in certain cases, the certificate of a master, mate or engineer could be cancelled or suspended on proof of a wrongful act or default by him causing the loss or abandonment of, or serious damage to, a ship, or loss of life.

Section 4 has been added with a view to supplying a power (the want of which has recently been felt) to direct enquiry into casualties to foreign vessels occurring on the coasts of British India, and section 5 has been added at the suggestion of certain members of the mercantile community in Bombay, to compel persons recovering bales of goods, ships' stores and other property, which may have fallen overboard or otherwise got adrift in a port, to deliver up such property to the Conservator, and to regulate the right to salvage, about which it is said disputes sometimes occur.

3. The publication ordered by the Council has taken place; but we consider republication to be desirable.

4. We recommend that the Bill as now amended be passed.

The 31st January, 1878.

WHITLEY STOKES.
A. J. ARBUTHNOT.
F. R. COCKERELL.

No. II.

A Bill to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, and to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875.

WHEREAS by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India;

And whereas it is also expedient to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875, in manner hereinafter appearing;

It is hereby enacted as follows:—

1. The Governor General in Council may, from time to time by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India.

Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

2. All suits and proceedings under section one of the said Act, shall be instituted and carried on in the name of the Secretary of State for India in Council.

3. In sections 6, 7, 9 and 17 of the said Indian Merchant Shipping Act, 1875, the word "misconduct" shall be deemed to include, besides drunkenness, tyranny and other similar misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

4. Notwithstanding anything contained in section one hundred and fourteen of the said Act No. I of 1859 (for the amendment of the law relating to Merchant Seamen), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three and the word "ships" in section five of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

Amendment of chapter V of Act XII of 1875.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely)—

"CHAPTER V.—Of Salvage in Ports.

"43. If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

"Any person omitting to deliver any property to the Conservator as required by this section shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

"44. If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed, or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same.

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,

Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 9, 1878. { Register No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January 1878, and was referred to a Select Committee:—

No. 2 of 1878.

A Bill to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.

WHEREAS the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership

of Oudh are now united under the administration of a single officer; and whereas it is expedient that, so long as such union continues, the powers of the Local Government of Oudh under the enactments hereinafter mentioned should resemble the powers of the Local Government of the North-Western Provinces under the same or like enactments; It is hereby enacted as follows:—

1. In the Oudh Rent Act, 1868, sections 29, 85, 87 and 91, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council," "subject to any orders that may from time to time be issued by the Governor General in Council," "subject to any orders in this behalf that may from time to time be made by the Governor General of India in Council," and "with the sanction of the Governor General of India in Council."

2. For the first sentence of section 6 of the Prisons Act, 1870, the following shall be substituted (namely)—"An Inspector

General of Prisons shall be appointed in the North-Western Provinces, the Panjāb and Oudh by the Local Government, and in the Central Provinces and British Burma by the Governor General in Council."

3. In the Oudh Land-Revenue Act, 1876, section 4, the following words shall be omitted in both the places in which they occur. (namely)—"subject to such rules as the Governor General in Council may from time to time prescribe in this behalf;" and in sections 7 and 9 of the same Act the following words shall be omitted (namely), "subject to such rules as the Governor General in Council from time to time prescribes in this behalf;" and in sections 14, 19, 20, 51, 183, 212 and 220 of the same Act, the following words shall be omitted (namely)—"with the previous sanction of the Governor General in Council."

To section 43 of the same Act the following words shall be added (namely)—"provided that in the case of settlements of individual mahāls or parts of mahāls, undertaken at other times than at the general settlement and sanctioned by the Chief Commissioner, such confirmation shall not be necessary."

4. In the first clause of the Oudh Laws Act, 1876, section 39, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

5. For the purpose of the Prisoners Act, 1871, sections 30 and 31, the North-Western Provinces and Oudh shall be deemed to be subject to the same Local Government.

6. This Act shall come into force on the passing thereof, and shall continue in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise directs.

STATEMENT OF OBJECTS AND REASONS.

Oudh having been placed under the control of the Lieutenant-Governor of the North-Western Provinces, it has become desirable, for administrative purposes, to assimilate certain powers of the Chief Commissioner in Oudh under the Rent Act, the Revenue Act and the Laws Act to the powers that, as Lieutenant-Governor, he exercises in the North-Western Provinces under Acts dealing with like subjects. This Bill has been framed to effect this assimilation, and no change whatever is contemplated in the distinctive features of the Oudh administration, and still less in any of the rights or privileges of any class or classes of persons in Oudh, which have been guaranteed by the Government of India either in Acts of the legislature or by established practice.

For the purpose of removing prisoners from one jail to another or to a lunatic asylum, it is convenient that, under present circumstances, the North-Western Provinces and Oudh should be treated as forming one Local Government. The Bill contains a provision to this effect.

The proposed law is intended to continue in force only so long as the union of the two Provinces under the same Head continues.

CALCUTTA;
The 16th January 1878. }

E. C. BAYLEY.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 16, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January 1878, and was referred to a Select Committee:—

No. 2 of 1878.

A Bill to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.

WHEREAS the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership of Oudh are now united under the administration of a single officer; and whereas it is expedient that, so long as such union continues, the powers of the Local Government of Oudh under the enactments hereinafter mentioned should resemble the powers of the Local Government of the North-Western Provinces under the same or like enactments; It is hereby enacted as follows:—

1. In the Oudh Rent Act, 1868, sections 29, 85, 87 and 91, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council," "subject to any orders that may from time to time be issued by the Governor General in Council," "subject to any orders in this behalf that may from time to time be made by the Governor General of India in Council," and "with the sanction of the Governor General of India in Council."

2. For the first sentence of section 6 of the Prisons Act, 1870, the following shall be substituted (namely)—"An Inspector

General of Prisons shall be appointed in the North-Western Provinces, the Panjáb and Oudh by the Local Government, and in the Central Provinces and British Burma by the Governor General in Council."

3. In the Oudh Land-Revenue Act, 1876, section 4, the following words shall be omitted in both the places in which they occur (namely)—"subject to such rules as the Governor General in Council may from time to time prescribe in this behalf;" and in sections 7 and 9 of the same Act the following words shall be omitted (namely), "subject to such rules as the Governor General in Council from time to time prescribes in this behalf;" and in sections 14, 19, 20, 51, 183, 212 and 220 of the same Act, the following words shall be omitted (namely)—"with the previous sanction of the Governor General in Council."

To section 43 of the same Act the following words shall be added (namely)—"provided that in the case of settlements of individual maháls or parts of maháls, undertaken at other times than at the general settlement and sanctioned by the Chief Commissioner, such confirmation shall not be necessary."

4. In the first clause of the Oudh Laws Act, 1876, section 39, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

5. For the purpose of the Prisoners Act, 1871, sections 30 and 31, the North-Western Provinces and Oudh shall be deemed to be subject to the same Local Government.

6. This Act shall come into force on the passing thereof, and shall continue in force until the Governor General in Council, by notification in the Gazette of India, otherwise directs.

STATEMENT OF OBJECTS AND REASONS.

Oudh having been placed under the control of the Lieutenant-Governor of the North-Western Provinces, it has become desirable, for administrative purposes, to assimilate certain powers of the Chief Commissioner in Oudh under the Rent Act, the Revenue Act and the Laws Act to the powers that, as Lieutenant-Governor, he exercises in the North-Western Provinces under Acts dealing with like subjects. This Bill has been framed to effect this assimilation, and no change whatever is contemplated in the distinctive features of the Oudh administration, and still less in any of the rights or privileges of any class or classes of persons in Oudh, which have been guaranteed by the Government of India either in Acts of the legislature or by established practice.

For the purpose of removing prisoners from one jail to another or to a lunatic asylum, it is convenient that, under present circumstances, the North-Western Provinces and Oudh should be treated as forming one Local Government. The Bill contains a provision to this effect.

The proposed law is intended to continue in force only so long as the union of the two Provinces under the same Head continues.

CALCUTTA;
The 16th January 1878. }

E. C. BAYLEY.

D. FITZPATRICK,
Secy. to the Govt. of India.

The following Preliminary 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 9th February 1878:—

WE, the undersigned Members of the Select Committee to which the Bill to define and amend the law relating to the Transfer of Property was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

No. 39, dated 29th July, 1875.
Extract from a letter from the Registrar, High Court, Bombay, dated 14th July, 1877, and enclosure.
Note by the Hon'ble Whitley Stokes, dated 31st July, 1877.
" by H. G. Keene, Esq., District Judge, Agra, dated 31st July, 1877.
" by John Alone, Esq., Judge, Small Cause Court, Agra.
From C. Sanderson, Esq., Solicitor to the Port Commissioners, dated 1st August, 1877.
Note by A. Phillips, Esq., dated 19th September, 1877.
From Under Secretary to Government, Bombay, No. 5958, dated 25th September, 1877, and enclosures.
" Officiating Secretary to Chief Commissioner, Assam, No. 2267, dated 1st October, 1877, and enclosure.
" Secretary to Chief Commissioner, Mysore, No. 6778-5, dated 18th October, 1877, and enclosures.
" Chief Secretary to Government, Fort St. George, No. 2742, dated 20th November, 1877, and enclosures.
" Lakshmi Narayana Pandit, Pleader, High Court, North-Western Provinces, dated 2nd December, 1877, and enclosure.
" Officiating Secretary, Chief Commissioner, Central Provinces, No. 4644—219, dated 3rd December, 1877, and enclosures.
" Chief Secretary to Government, Fort Saint George, No. 2820, dated 28th November, 1877, and enclosure.
" Secretary to Government, North-Western Provinces and Oudh, No. 759A, dated 8th December, 1877, and enclosures.
" Ditto ditto, No. 761A, dated 11th December, 1877, and enclosure.
Memorandum by Pandit Srikishen, Pleader, Judicial Commissioner's Court, Oudh.
From Officiating Secretary to Government of Bengal, No. 4768, dated 12th December, 1877, and enclosures.
Second Note by the Hon'ble Whitley Stokes, dated 27th December, 1877.
From Secretary to Chief Commissioner, British Burma, No. 49-64, dated 12th January, 1878, and enclosures.
" Chief Secretary to Government, Fort St. George, No. 41, dated 8th January, 1878, and enclosure.
" Secretary to Government, Panjab, No. 232, dated 21st January, 1878, and enclosures.
" Secretary to Government, Bombay, No. 557, dated 25th January, 1878, and enclosures.

CHAPTER I.—Preliminary.

3. We have here followed the Contract Act, section 1, by inserting a clause to save all enactments not expressly repealed, such, for instance, as the Acts limiting powers of guardians and managers to make sales and leases, and the provisions of the Panjab Tenancy Act, section 32, which have been held to restrict to occupancy-tenants the right to sublet. We have also saved all incidents of contracts not inconsistent with the provisions of the Bill. Besides the Malabar mortgagee's option, which the Bill as introduced expressly preserved, there must be many other incidents of Native contracts with which it is desirable not to interfere. We have also saved the right to anything affixed to the soil by tenants under leases granted before the proposed Act comes into force.

CHAPTER II.—Assurances of Immoveable Property.

4. We have struck out the section relating to easements, as it will more fitly come into the Bill relating to those rights, which is now in preparation.

2. In revising this important measure we have been guided by the three principles which the Government of India desires to regulate its policy of codification, namely, first, that as little change as possible should be made in the substance of the existing law, whether established by the Legislature or declared by judicial decisions; secondly, that no additions should be made to that law, which are not either necessary or clearly expedient, and, thirdly, that interference with contracts fairly made and usages long established is, *prima facie*, undesirable. We have also borne in mind the great deference due to the late Indian Law Commission, by which the bulk of the Bill was framed. With these preliminary remarks we proceed to describe and justify the alterations, omissions and additions which we have made.

5. Section 6 of the Bill as introduced would have often rendered persons liable to an obligation, or at least to be sued on an obligation, the existence of which was unknown to them. We think that this is obviously inexpedient, and have therefore made the section an embodiment of the well-known rule, that a contract between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, may be enforced in equity against all persons claiming the former parcel under him with notice of the contract.

6. We think that section 7 of the Bill, as introduced, should be omitted, as it would allow incidents of a novel kind to be devised and attached to property at the fancy or caprice of any owner. It would, moreover, allow the grantee's enjoyment of the property to be destroyed or materially lessened by the exercise of the right reserved.

7. We have also struck out section 9 of the Bill as introduced. The rules of construction therein referred to, besides being inapplicable in some respects to instruments executed *inter vivos*, are contained in the testamentary portion of the Succession Act, which does not apply to Muhammadans anywhere, and applies to Hindús only in the Presidency-towns and the Lower Provinces.

8. We have provided (section 7) rules as to the right of innocent grantees for valuable consideration without notice, of persons like the managers of the property of a minor or an undivided family, childless Hindú widows in possession of their deceased husband's property, and benámí dars and other ostensible owners, who have only a restricted power of alienation. Our rules on this head are in accordance with decisions of the Privy Council and the Calcutta High Court.

9. We have redrawn section 13 of the Bill as introduced, so as to save the rights of the creditors of the person paying the consideration for a benámí transaction, and as the section will apply to benámí leases as well as to benámí sales, we have transferred it to chapter II.

CHAPTER III.—Sales.

10. We have declared (section 10) the respective liabilities of an intending seller and an intending buyer to make disclosures of defects and advantages.

11. We have introduced into section 11 clauses as to the seller's duty to produce title-deeds for examination, to answer questions respecting the property and to discharge incumbrances; as to the buyer's right to abandon the contract when the seller materially alters the property; and as to the custody and production of title-deeds after completion. We have also declared when the property vests in the purchaser, and explained when the purchase is completed.

12. Clause (a) of section 11 of the Bill as introduced, would have rendered a vendor liable for damage sustained by the purchaser owing to the loss of his bargain, and it would have made a vendor, like a mortgagor, warrant his title as against all the world. We think that in this respect his liability should be restricted, as it is in England, to acts done by himself or those through whom he claims. Section 11, clause (j), has been framed accordingly.

13. Clauses (c) and (f) of the same section, as introduced, are corollaries from the doctrine of equitable ownership and appear to us to be inconsistent with section 12, which declares that a mere contract for sale shall not transfer the property. Why, for instance, should the buyer be made liable to bear loss arising from destruction of property which is not his own? We have therefore omitted these clauses. Under any circumstances they would have been of little use in a country where, as a rule, the making of the contract is immediately followed by the completion of the purchase.

14. We have provided (section 12) for cases where, before completion, the buyer becomes insolvent. This provision is modelled on the present English law, 32 & 33 Vic., c. 71, ss. 23, 24. We have also provided for the following matters:—

- (a) the liability to the seller of the buyer of a leasehold (section 13);
- (b) the liability to the seller of the buyer of an equity of redemption (section 14);
- (c) money received under a fire-policy by the seller for damage done after the date of the contract (section 15);
- (d) joint-purchases (section 17);
- (e) the rights arising where two estates are subject to a common charge and one of the estates is sold (section 18);
- (f) the exemption of *bona fide* buyers of trust-property from seeing to the application of the purchase-money (section 19);
- (g) the rights of the seller where there is default on the part of the buyer and the rights of the buyer where there is default on the part of the seller (section 20).

CHAPTER IV.—Exchanges.

15. In this chapter, which corresponds with chapter V of the Bill as introduced, we have made no substantial change except the insertion of a section (22), providing (in accordance with the Code Civil, Art. 1704) that if one of the parties prove that the other was not owner

of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

16. We have also provided, in accordance with the same Code, Art. 1705, that the party deprived of the thing he has received in exchange by reason of invalidity of title caused by anything done by the other party or any person through whom the latter claims, may at his option sue for compensation or sue for the thing given by him.

CHAPTER V.—*Mortgages and Charges.*

17. We have made it clear that the mortgages here dealt with are only mortgages of immoveable property and sub-mortgages. Mortgages of policies, ships, machinery, furniture, cattle and other moveable property require to be separately treated.

18. We have inserted a section (26) requiring that every mortgage shall be created by an assurance signed by the mortgagor and attested by at least two witnesses. As mortgages by verbal agreement are now rarely if ever made, this will not substantially alter the present practice, and will obviously tend to prevent fraud and litigation.

19. The Bill as introduced permits the mortgagor to deposit the amount due only in the District Court. This might lead to much inconvenience, and we have modified section 28, clause (4), so as to allow the mortgagor to deposit in any Court in which he could have instituted a suit for redemption.

20. We have, in accordance with the present law, precluded (section 28) a person interested in part only of the mortgaged property from redeeming his own part only, and a person interested in part only of the mortgage-money from foreclosing his own part only.

21. We have given (section 29) the mortgagee the rights which he has under the covenants for title contained in an English mortgage-deed. When the mortgagee has a right to sue for the mortgage-money, these covenants are of no practical use during the continuance of the mortgage; but they become valuable after a foreclosure or sale.

22. We have declared (section 30) that, where the property is a lease for years and the mortgagee, while in possession, obtains a renewal, the mortgagor upon redemption shall have the benefit of the new lease.

23. We have imposed (section 32) on a mortgagor making a subsequent mortgage the duty of disclosing to the subsequent mortgagee the previous mortgages, and of giving notice to the prior mortgagees of the subsequent mortgage.

24. Although from the theoretical point of view there is much to be said in favour of discarding the distinctions between the various kinds of mortgages used in India, we think that the amount of simplicity gained would not justify the amount of disturbance created, and that, in practice, confusion and hardship would be caused if simple mortgagees and mortgagees by conditional sale were allowed (as they would be by the Bill as introduced) to take possession, or if simple and usufructuary mortgagees were allowed to foreclose. Moreover, any such extension of the power to foreclose would enable large classes of speculators and money-lenders to defeat the intentions with which the Legislature framed the new Code of Civil Procedure, sections 320—322, by obtaining simple mortgages and then instituting foreclosure-suits. We have therefore introduced (section 34) a clause the effect of which will be to maintain the law as it stands in this respect.

25. We have also (section 34) prohibited mortgagees from interfering with the right of the public to the continued use of undertakings, such as canals and railways, in the maintenance of which the public are interested. The remedy of such mortgagees will be to obtain a receiver of the profits of the undertaking.

26. We have provided (section 36) for the case where the parties to a mortgage have omitted to stipulate expressly for interest.

27. We are of opinion that, in the absence of an express contract to the contrary, no mortgagee should be entitled as such to take possession, and we have inserted (section 37) a clause to this effect. We have, however, allowed the mortgagee to sue for a receiver after the expiration of one year from the time when the principal has become payable, or after interest has been in arrear for six months; and we have empowered the Court, in any suit for foreclosure or sale, to appoint a receiver pending the proceedings in the suit.

28. We think that the mortgagee should be allowed to sue for the mortgage-money in four cases only, namely, (1) where the mortgagor binds himself expressly to pay the loan, (2) where the mortgagor remains in possession and allows the property to be sold for arrears of revenue, (3) where the property is destroyed by diluvion, fire or other superior force, and (4) in the case of an usufructuary mortgage, where the mortgagor is unable to give or secure possession. We have inserted a section (38) to this effect.

29. We have considered the question as to whether we should validate powers of sale in mortgages of property situated in the Mufassal, and we have come to the same conclusion as the late Sadr Dīwānī Adālat came to in 1842, namely, that it would not be safe to entrust Indian

money-lenders with powers so liable to abuse. We have therefore framed the section (39) corresponding with section 24 of the Bill as introduced, so as to invalidate such powers except where the lender is the Government, or the property is situate in the Presidency Towns or Rangoon.

30. We have limited (section 40) the right of a mortgagee in possession to insure to cases in which the property is insurable at ordinary rates. In the case of an inflammable property, the mortgagee might, under the Bill as introduced, impose an unfair burden on the mortgagor.

31. We have provided (section 41) for accessions to the mortgaged property.

32. We have framed the section (43) corresponding with section 17 of the Bill as introduced, so as to exempt mortgagees who, under a contract in writing, take the profits of the mortgaged property in lieu of interest, from keeping accounts of their receipts.

33. Where a mortgagor in possession fails to pay arrears of revenue and the estate is consequently sold, our Courts have ruled that the mortgagee has a charge on the surplus of the sale-proceeds after payment thereof of such arrears. We have in section 45 adopted this ruling.

34. The Bill as introduced had nothing to shew that Lord Denman's doctrine in *Pickard v. Sears* applies to mortgages. We have therefore inserted the following:—

“46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee.”

35. The Bill should, we think, embody the equitable principles that a creditor who can satisfy his debt out of several funds shall so exercise his right as not to take from another creditor the fund which forms his only security, and that a fund which is equally liable with another to pay a debt shall not escape because the creditor has been paid out of that other fund alone. We have therefore inserted sections (50, 51) as to what English lawyers call marshalling securities and contribution.

36. Though the matter is one rather of procedure than of substantive law, we have inserted a rule (section 52) as to the proper parties to suits for redemption, foreclosure or sale, which will save the right of subsequent incumbrancers to redeem, and, if a decree for sale is made, conclude them.

37. We have provided (sections 54 and 60) that in suits for foreclosure and redemption, upon good cause shewn, the time fixed by the Court for payment may be enlarged. We believe that this power (which is constantly exercised by Courts of equity) will be in accordance with the feelings of the people of many parts of India where, until recently, the power to redeem was held to last for ever, and even the long term of sixty years fixed by the Limitation Act is sometimes regarded as an unfair innovation.

38. We have designedly withheld power to open foreclosures.

39. We have enumerated the persons entitled to redeem as follows:—

“58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property:—

- (a) any person (other than the mortgagee) having any interest in or charge upon the property;
- (b) any person having any interest in or charge upon the right to redeem the property;
- (c) any surety for the payment of the mortgage-debt or any part thereof;
- (d) the guardian of the property of a minor mortgagor;
- (e) the committee or other legal curator of a lunatic or idiot mortgagor;
- (f) the judgment-creditor of the mortgagor, when he has obtained execution;
- (g) a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for the sale of the mortgaged property.

Explanation.—An easement is not an interest within the meaning of clause (a).”

40. When property is mortgaged for successive debts to successive mortgagees, we have expressly authorised (section 62) any mesne mortgagee to institute a suit to redeem the prior mortgagees and to foreclose those that are posterior to himself. We have given in the third schedule a form of the decree passed in such a suit.

41. We think that as a person having a charge has a mere right of realization, he should not be allowed to foreclose, and should be only entitled, under the proposed Act, to institute a suit for the sale of the property charged. We have framed section 68 accordingly. We have introduced a section (69) providing for the merger of charges. But the section in its present form is not to be understood as representing our final opinion on the subject.

CHAPTER VI.—*Leases.*

42. We have prefixed to this chapter a section (70) declaring the respective duties of proposing lessors and lessees to make disclosures of defects and advantages.

43. As the law stands, both in England and, as a general rule, in India, there is no implied warranty on the letting of land or an unfurnished house that it is fit for cultivation or occupation; there is no implied obligation on the landlord to repair the premises, and, in

the absence of a contract to the contrary, the tenant is bound to keep and leave them in good repair; and the landlord does not warrant his title, but merely covenants that the tenant paying his rent and performing his covenants may peaceably enjoy the property during the term without interruption by the landlord or any one claiming through him. We think that the Bill should, in these respects, accord with the law as above stated, and we have therefore struck out, in section 44, of the Bill as introduced the latter half of clause (b) and the whole of clause (f), and substituted for clauses (c) and (d) a clause providing for quiet enjoyment by the lessee. But there is no doubt that, in certain parts of India and with regard to certain classes of houses, usages have become established with regard to repairs, with which it is undesirable to interfere. We have, therefore, made our provisions as to liability to repair subject to local usage.

44. Where part of the property leased is destroyed by superior force, we think that the lease should become void as to that part, that any rent or fine payable under the lease should proportionately abate, and that a proportionate part of any fine paid by the lessee should be returned. If the lessor reinstate the part destroyed, he and the lessee can come to a new agreement. We have altered clause (i) in accordance with these views.

45. We think that no lessee should, without the lessor's consent, erect any permanent structure on the property, except for agricultural purposes, and we have made provision to that effect in section 71, clause (m). Under the Bill as introduced the tenant might have erected unsightly buildings on his holding and thereby seriously injured the landlord's contiguous property.

46. We have struck out the words authorising a lessee to remove fixtures after the termination of his lease. They might have prevented the lessor from letting the property to another at the end of the term.

47. We have declared (section 71, clause r) that the power of transfer conferred on a lessee shall not be deemed to authorise an occupancy-ryot to assign his interest. This is the law in Bengal, in the absence of a special custom: the saving clause in section 2 will leave unaffected the right of occupancy-tenants in the Panjáb.

48. We have provided (section 73) for the insolvency of the lessee, and enabled the receiver of his property, with the leave of the Court, to disclaim the property leased. This provision, like the similar clause in chapter III, is founded on 32 & 33 Vic., c. 71, sections 23, 24.

49. We have declared (section 74), in accordance with the present law, that a tenancy begins on entry, and that a lessee before entry cannot sue for trespass.

50. We have stated (section 76) the various ways in which a lease may be determined: we have explained (section 77) the law as to the waiver of forfeiture or a notice to quit; and we have provided by the same section for relief against forfeiture for non-payment of rent. Power to grant such relief has long been exercised by Courts of equity on payment of arrears and the landlord's costs, and a like power was, by 23 & 24 Vic., c. 126, conferred on the Common-law Courts. Act X of 1859, section 78, and Bengal Act VIII of 1869, section 52, provide for stay of execution of a decree for ejectment on payment into Court within fifteen days from its date, and we propose to leave this procedure untouched.

CHAPTER VII.—Settlements.

51. Strong representations have been made to us that, in the case of European and East Indian married women, restraints on anticipation should continue to be allowed. We have therefore added a proviso to section 82 (corresponding with section 52 of the Bill as introduced) which will have the desired effect.

52. We think that section 83 in its present state requires further consideration. But in deference to the Indian Law Commissioners we have let the section stand as they framed it.

53. We think sections 85 and 86 (corresponding with sections 55 and 56 of the Bill as introduced) should not apply to Natives; and we have made a provision to this effect.

CHAPTER VIII.—Discretion of the Courts to deal with settled Land.

54. We think that the delicate jurisdiction which this chapter proposes to confer should be exerciseable only by the High Courts. We have altered the wording of section 88 accordingly.

55. We have recast section 90 (=section 68 of the Bill as introduced) so as to restrict the privilege of appearing, &c., to persons interested in the land and to persons permitted by the Court to appear.

CHAPTER IX.—Gifts for Religious and Charitable Purposes.

56. We have exempted Natives from the operation of this chapter, which would have interfered with their religious usages: we have confined it expressly to immoveable property; and we have provided that notice of the assurances contemplated shall be given to the Local Government.

CHAPTER X.—Owners of Limited Interests.

57. It is said that Hindú law allows the person increasing by his own exertions the value of an estate a larger share in the increase than he possesses in the corpus. We have therefore

saved (section 99) in such cases any benefit to which the person making the increase is entitled under his personal law.

58. We have in the section (100) relating to the discovery of the deaths of tenants for life, taken care that the Court shall not be authorised to compel the appearance in public of pardah-women.

CHAPTER XI.—Powers.

59. We have here added rules declaratory of the present law, as to the following matters:—

- (a) the revocation of appointments (section 107);
- (b) the delegation of powers (section 108);
- (c) the application of the doctrine of election to appointments (section 120);
- (d) gifts by implication to the objects of powers (section 125);
- (e) the priority of interests created under powers (section 127);
- (f) the extinguishment of powers (section 128).

CHAPTER XII.—Property held by several Persons.

60. We have, at the request of our honourable colleague Maharájá Jotindra Mohan Tagore, declared (section 130) that nothing in the clause authorising the Court in a suit for partition, to direct a sale and distribute the proceeds, shall apply to the property of an undivided family. But we have reason to believe that, in the Hindú community of Calcutta much difference of opinion exists as to the expediency of making such declaration, and we invite the especial attention of the Local Governments to this matter.

61. We have provided (section 134) that the buyer or mortgagee of a share of undivided immoveable property takes subject to the right of the co-owners to enforce a partition, and that, when such partition is effected, his right extends only to the share allotted to his transferor.

CHAPTER XIII.—Assignments of Things in Action.

62. When the debtor receives notice of the assignment, we have provided (section 137) that he shall give effect thereto unless he resides, or the property is situate, in a foreign country, and the title of the person in whose favour the assignment is made is not complete according to the law of such country.

The First Schedule.

63. We have added to the enactments proposed for repeal, 4 Wm. & Mary, c. 16, as to clandestine mortgages, a matter provided for by section 32 of the amended Bill, Act XXXI of 1854, section 17, which is embodied in section 19 of the amended Bill, and Act I of 1877, section 18, which is inconsistent with section 12 of the same Bill. We have also, by repealing the words 'in writing' in the Specific Relief Act, sections 35 and 86, rendered those sections applicable to oral contracts.

The Second Schedule.

64. We have added forms of an exchange and an English mortgage, and for the form of lease contained in the Bill as introduced, we have substituted forms of a lease of a dwelling-house and a farm.

65. We have now enumerated the changes which we have made in the substance of the Bill. We have also made some in its wording and arrangement.

66. We recommend that the Bill as now amended be republished with this report in the *Gazette of India* and sent to the several Local Governments for consideration and for republication in the local Gazettes. In order to give ample time for the further discussion of so important a measure, we think that no steps should be taken to pass it into law until the Council re-assembles next November.

67. We desire, in conclusion, to express our obligations to the gentlemen who have favoured us with criticisms on the Bill. We are especially indebted to the Honourable Raymond West, a Judge of the High Court of Bombay; Mr. Grant, Officiating Judicial Commissioner of the Central Provinces; Pandit Lakshmi Náráyana of Lucknow; Mr. J. W. Smyth, a Judge of the Panjáb Chief Court, Muttusámi Ayyar, c. i. e., Acting Judge of the Court of Small Causes at Madura, and Srínivása Rao, a Judge of the Court of Small Causes at Madras; and Mr. Stokes desires to acknowledge some valuable remarks privately communicated to him by Sir R. Garth.

WHITLEY STOKES.

E. C. BAYLEY.

A. J. ARBUTHNOT.

F. R. COCKERELL.

JOTINDRA MOHAN TAGORE.

G. H. P. EVANS.

G. C. PAUL.

CALCUTTA;
The 2nd February 1878. }

No. II.

THE TRANSFER OF PROPERTY
BILL, 1878.

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No. II.

A Bill to define and amend the law relating to the Transfer of Property, and for other purposes.

WHEREAS it is expedient to define and amend the law relating to the transfer of property, to owners of limited interests, and to powers, property held by several persons and apportionment; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Transfer of Property Act, 1878."

Short title. It extends to the whole of British India;

Extent. And it shall come into force on the first day of January 1879.

- Commencement. 2. On and from that day the enactments specified in the first schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof. But nothing herein contained shall be deemed to affect—

(a) the provisions of any enactment not hereby expressly repealed:
 Saving of certain incidents, rights, liabilities, &c. (b) any incidents of any contract which are not inconsistent with the provisions of this Act:

(c) any right or liability acquired or incurred before this Act comes into force, or any remedy in respect of any such right or liability:

(d) the right to anything affixed to the soil by the tenant under any lease granted before this Act comes into force:

(e) any right of pre-emption acquired after this Act comes into force:

(f) any sale in execution of a decree or order or for arrears of rent or revenue:

And nothing contained in sections 85 and 86 and Chapter IX shall apply to Hindús, Muhammadans or Buddhists.

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

Interpretation-clause. "assurance" means any non-testamentary instrument which purports or operates to create, transfer, or otherwise dispose of, whether in present or in future, any right, title or interest, whether vested or contingent, to or in immoveable property:

the person so creating, transferring or otherwise disposing, is called a grantor:

"grantor." the person in whose favour such creation, transfer or disposition is made, is called a grantee; and the operation effected by an assurance is called a grant:

"grantee."

"grant." "registered" means registered in British India under the law for the time being in force regulating the registration of documents:

"registered." "affixed to the soil" means—

(a) imbedded in the soil, as in the case of walls:

(b) permanently resting upon it, as in the case of buildings; or

(c) attached to what is so imbedded or so rests, as by means of nails, bolts, screws, cement, solder or other permanent fastening.

All words occurring in this Act and defined in the Indian Contract Act, 1872, shall have the meaning attributed to them respectively by that Act.

CHAPTER II.

OF ASSURANCES OF IMMOVEABLE PROPERTY.

4. Every person competent to contract may make an assurance of immoveable property: but subject to the law for the time being in force as to the circumstances and extent in and to which he may dispose of such property.

5. An assurance may be made in the form in the second schedule hereto annexed, or in any other form which expresses an intention thereby, and without any further act on the part of the grantor, to create, transfer or otherwise dispose of any right, title or interest to or in immoveable property.

Form of assurance. 6. Unless a contrary intention appears by the assurance, it shall be deemed to pass to the grantee all the interest which the grantor is capable of passing in the object of the grant, and to comprise—

(a) standing trees and all other products of the soil;

(b) things affixed to the soil, and, in the case of machinery so affixed, the moveable parts thereof;

(c) in the case of a house, the locks, keys, bars, doors and windows.

7. The owner of immoveable property cannot give to another a title thereto higher or more free from incumbrance than his own,

Title which grantor of immoveable property can give.

and when he has only a restricted power of alienating the property, he cannot give to another a title thereto valid as against third parties, except upon an alienation within the restriction:

Provided that where a grantor makes a grant as Protection to innocent (a) the manager of the grantees for value. property of a minor or an undivided family, (b) a childless Hindú widow in possession of her deceased husband's property, or (c) a benámidar or other ostensible owner, the grantee's title shall not be impeached if the grant has been made for a consideration and the grantee has acted in good faith and used due care and diligence to ascertain that the grantor had power to make the grant.

8. A contract in writing between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, is binding on all persons claiming the former parcel under him with actual knowledge of the contract, and may be enforced by the owner of the latter parcel or his legal representative.

A contract in writing between the owner of certain land and any other person, that the former shall do or refrain from doing something on the land for the benefit of the public, is binding on all persons claiming the land under the former with actual knowledge of the contract, and may be enforced by the latter, or his legal representative, or by the Secretary of State for India in Council.

9. Where a grant of immoveable property for a consideration is made to one person, and the consideration is paid by another, no trust shall result in favour of the person by whom such payment is made; but the property shall vest in the grantee, subject only to the provisions next following.

Every such grant shall be presumed to be fraudulent as against the creditors, at that time, of the person paying the consideration; and where a fraudulent intent is not disproved, a trust shall result in favour of such creditors to the extent necessary to satisfy their just demands.

CHAPTER III.

OF SALES OF IMMOVEABLE PROPERTY.

10. A person proposing to sell immoveable property need not disclose defects therein which the buyer might with ordinary care discover: but the proposing seller must not conceal, or attempt to conceal, such defects, and he must disclose to the buyer all other defects therein of which the former is, and the latter is not, aware.

Where the proposing buyer stands, or has stood, as regards the property, in a fiduciary relation to the seller, he must disclose to the seller any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to buy immoveable property need not disclose any fact unknown to the seller which increases the value of the property itself: but the proposing buyer must disclose any such fact which increases the value of the seller's interest therein, and of which the former is, and the latter is not, aware.

Illustrations.

(a.) A proposes to sell a field to his neighbour B. A need not disclose the existence of an open foot-path over the field.

(b.) A proposes to sell a mine to B, who has the opportunity of examining it. A need not disclose the fact that he has himself worked the mine, but has abandoned the working as unprofitable.

(c.) A proposes to buy B's field. There is not, and never has been, any fiduciary relation between A and B. A need not disclose the fact that there are minerals under the field, though he knows that B is ignorant of it.

(d.) A proposes to buy from B his interest in certain property to which B is entitled on C's death. C, to the knowledge of A, but not of B, is actually dead or is about to die. A is bound to disclose this fact to B.

11. Unless a contrary intention appears from the contract or assurance, the

Rights and liabilities of buyer and seller. buyer and the seller of immoveable property respectively have the rights, and are subject to the liabilities, mentioned in the ten rules next following, or such of them as are applicable to the property sold:

(a.) The seller must produce to the buyer, for examination, all documents of title relating to the property which are in his possession or power, and must inform the buyer of all facts not apparent thereon which affect the seller's power to fulfil his contract, and must answer to the best of his information all relevant questions put to him by the buyer in respect to the property or the title thereto.

(b.) When the buyer has been let into possession of the property before payment of the whole of the purchase-money, the seller has a charge upon the property for the amount of the purchase-money, or any part thereof, remaining unpaid, and for interest on such amount or part; but as soon as the assurance, if any, is registered, such charge shall cease except as against the buyer.

(c.) Unless the buyer has improperly declined to complete the purchase, he has, against the seller, a charge on the property, to the extent of the seller's interest therein, for the amount of any purchase-money properly paid by the buyer in anticipation of the completion of the purchase, and for interest on the amount of such payment; and, when the buyer properly declines to complete the purchase, also for the deposit (if any) and for his costs (if any) of a suit by himself or the seller to compel specific performance of the contract or to obtain a decree for its rescission.

(d.) If the seller alter the property in any particular which does not admit of compensation or reinstatement, the buyer may decline to complete the purchase.

(e.) When the buyer has been let into beneficial possession of the property before completion of the purchase, and the purchase is not completed owing to defects in the seller's title, the buyer is not liable to pay for his use of the property.

(f.) The seller must discharge all incumbrances on the property existing at the date of the contract. The buyer may retain out of the unpaid purchase-money the amount of such incumbrances and shall pay the amount so retained to the parties entitled thereto.

(g.) On payment or tender of the amount due in respect of the purchase-money, the seller is bound to execute a proper assurance of the property when the buyer tenders it to him for execution at a proper time and place.

(h.) On completion of the purchase, the property vests in the buyer, and the buyer is entitled

to all documents of title relating to the property which are in the seller's possession or power :

Provided that (1) where the seller retains any part of the property comprised in such documents, he is entitled to retain them all, and (2) where the whole of such property is sold to different buyers, the buyer of the lot of greatest value is entitled to such documents. But in case (1) the seller, and in case (2) the buyer, of the lot of greatest value, is bound, upon every reasonable request by the buyer, or by any of the other buyers, as the case may be, or by any person claiming under him, and at the cost of the person making the request, to produce the said documents and furnish such true copies thereof as he may require; and, in the meantime, the seller or the buyer, as the case may be, of the portion of greatest value, must keep the said documents safe, uncancelled and undefaced, unless prevented from so doing by fire or other inevitable accident.

(i). In the absence of fraud, concealment and misrepresentation, the seller is not answerable for any defect in the property sold.

(j). Unless the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer, *first*, that notwithstanding anything done by the seller or any person through whom he claims, the seller has power to grant the property to the buyer, free from incumbrances; *secondly*, that the seller and all persons claiming any interest in the same through or for him, or any person through whom he claims, will on demand execute and deliver to the buyer at his expense any further assurance of the same that may reasonably be required; and, where the property is leasehold, *thirdly*, that the lease is valid and subsisting and that the rent reserved thereby, the conditions contained therein and the contracts binding on the lessee have been paid, performed and observed down to the completion of the purchase.

When the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer that the seller has done no act whereby the property is incumbered or whereby he is hindered from granting it.

EXPLANATION.—A purchase is completed within the meaning of this chapter when possession of the property is delivered to the buyer. When the transfer is made by assurance, such delivery takes place when the assurance is executed by the seller and (if its registration be required by law) registered. When the transfer is not made by assurance, such delivery takes place, in the case of an incorporeal right, when the parties consent to the delivery, and, in the case of other immoveable property, when the buyer becomes capable of exercising physical control over it and determines to exercise such control on his own behalf, or on behalf of the person whom he represents.

12. A contract for, or relating to, the sale of immoveable property, shall of itself create interest in property, not have the effect of creating any interest in, or charge on, such property; but the only right of any person under the contract shall be to apply for specific performance, or for compensation, or for both, according to the rules laid down in the Indian Contract Act, 1872, the Specific Relief Act, 1877, and section twenty.

13. If, before completion of the purchase, the buyer is declared insolvent, the receiver of his property

appointed under the Code of Civil Procedure, section 351, may, if the contract is unprofitable, by writing under his hand disclaim the same, and thereupon the contract shall be deemed to be determined from the date of the declaration: provided that the receiver shall not disclaim such contract in cases where an application in writing has been made to him by any person having any interest in the property, requiring him to decide whether he will disclaim or not, and the receiver has, for a period of not less than twenty-eight days after the receipt of such application or such further term as may be allowed by the Court, declined or neglected to give notice whether he disclaims the contract or not.

Any person injured by the operation of this section shall be deemed a creditor of the insolvent to the extent of such injury and may prove the same as a debt under the insolvency.

14. As between the seller and buyer of leasehold property, the buyer is, in the absence of a contract to the contrary, bound to pay the rent reserved by the lease and accruing due after completion of the purchase, to perform the contracts by the lessee, and to indemnify the seller and his legal representative against all claims for non-payment of such rent or breach or non-observance of such covenants.

15. As between the seller and buyer of a right to redeem mortgaged property, the buyer is, in the absence of a contract to the contrary, bound (a) to pay to the mortgagee or his legal representative the principal sum which, on completion of the purchase, is owing on the security of the mortgage, and all interest for the time being due for the same, when payment thereof, respectively, is lawfully demanded, and (b) to indemnify the seller and his legal representative against the payment thereof, and against all claims for non-payment thereof, respectively.

16. If at the date of the contract the property is insured against loss or damage by fire, the buyer, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the seller may actually receive under the policy, or so much thereof as may be necessary, to be applied in reinstating the property.

17. When two or more persons purchase any immoveable property, with separate funds belonging to them respectively, they shall, in the absence of a contract to the contrary, be interested in such property in proportion to the shares of the purchase-money which they respectively advanced.

18. When two properties are subject to a common charge, and one of the properties is sold, the buyer is, as against the seller and his legal representative, in the absence of a contract to the contrary, entitled to have the charge satisfied out of the other property, so far as such property will extend.

19. When any property is sold, the proceeds of which are subject to any trust, the *bond fide* buyer of the property is not bound to see to the application of the purchase-money to the purposes of the trust.

20. When the buyer fails to perform any duty imposed on him, as such, by this Act or any other law for the time being in force, the seller may, notwithstanding anything contained in the Indian Contract Act, 1872, section 56, sue the buyer for compensation for such non-performance.

When the seller fails to perform any duty imposed upon him, as such, by this Act or any other law for the time being in force, the buyer may either sue under the Specific Relief Act, 1877, to have the contract rescinded, or may affirm it and sue for compensation for its non-performance. In the latter case, the buyer may recover his expenses reasonably incurred, after the contract was entered into, in relation to the attempted purchase; and in each case he may recover his deposit (if any) with interest thereon.

CHAPTER IV. OF EXCHANGES.

21. When two persons contract to mutually "Exchange" defined. give one thing for another, neither thing or both things being money only, the contract is called a contract of exchange.

22. If one of the parties prove that the other was not owner of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

The party deprived of the thing he has received in exchange by reason of anything done by the other party or any person through whom the latter claims, may, at his option, sue for compensation or sue for the thing given by him.

23. Save as otherwise provided in this chapter, each party has the rights and is subject to the liabilities of a seller as to that which he gives, and has the rights and is subject to the liabilities of a buyer as to that which he takes.

24. On an exchange of money, each party there- by warrants the genuineness of the money given by him.

CHAPTER V.

OF MORTGAGES AND CHARGES.

25. When, for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, one person transfers to another a right over specific immoveable property, the transfer is called a mortgage, the transferor is called a mortgagor, the transferee a mortgagee, the money of which payment is secured is called the mortgage-money, and the assurance by which the transfer is effected is called a mortgage-deed.

For the purposes of this chapter, any person entitled as heir, legatee, assignee, lessee or otherwise than as a mortgagee to the interest of the transferor in the property subject to the mortgage, or

any part of such interest, is a mortgagor; and any person entitled as heir, legatee, assignee or otherwise to the interest of the transferee under the mortgage, or any part thereof, is a mortgagee.

Where the mortgagor transfers the property to the mortgagee conditionally upon the non-payment of the mortgage-money at a certain date, the transaction is called an English mortgage.

Where the mortgagor delivers possession of the property to the mortgagee, and authorises him to retain such possession and to pay himself from the rents and profits of the property the interest, or the principal and interest, of the mortgage-money, the transaction is called an usufructuary mortgage.

Where the mortgagor binds himself personally to repay the mortgage-money, and pledges the property as collateral security for the repayment, but does not deliver possession of the property, or contract that in default of payment of the principal and interest at a certain date the property shall pass to the mortgagee, the transaction is called a simple mortgage.

Where the mortgagor not so binding himself and not delivering possession of the property, contracts that, on default of payment of the principal and interest at a certain date, the property shall pass to the mortgagee, the transaction is called a mortgage by conditional sale.

26. A mortgage can be effected only by assurance signed by the mortgagor and attested by at least two witnesses.

27. The deposit of title-deeds with intent to create a mortgage on the property comprised therein, but without actual transfer of such property, shall be deemed to be only evidence of a contract to execute a mortgage of the property.

Rights and Liabilities of Mortgagor.

28. A mortgagor has the following rights as against the mortgagee:—

(a) at any time after the mortgage-money has become payable, or has been paid, and before an order absolute has been made foreclosing his right to redeem the mortgaged property or the property is duly sold in pursuance of a decree or under a power conferred by the mortgage-deed, he may, on payment or tender of the mortgage-money remaining due, require the mortgagee to re-grant the property to him, or to execute an acknowledgment in writing that any right in derogation of his ownership or other interest granted to the mortgagee has been extinguished.

(b) at any time after the mortgage-money has become payable and before such suit is barred, he may, tender to the mortgagee at a proper time and place, or deposit in any Court in which he might have instituted a suit for redemption of the mortgaged property, to the account of the mortgagee, the whole amount for the time being due on the mortgage.

Nothing in this section shall be deemed to authorise a person interested in part only of the

mortgaged property to institute a suit for the redemption of his own part only, except where there is but one mortgagee and the mortgagor's interest in part of the property becomes vested in such mortgagee.

29. In the absence of a contract to the contrary, the mortgagor shall be deemed to contract with the mortgagee, *first*, that the mortgagor has power to grant the property to the mortgagee, free from incumbrances; *secondly*, that the mortgagor and every person claiming any interest in the same will on demand (at the cost until foreclosure or sale of the mortgagor and afterwards of the person requiring the same) execute every such assurance of the same that may reasonably be required; and, where the property is leasehold, *thirdly*, that the lease is valid and subsisting, that the rent reserved thereby, the conditions contained therein, and the contracts binding on the lessee have been paid, performed and observed down to the execution of the mortgage-deed; and that the mortgagor will, so long as the security exists, pay the rent reserved by the lease, perform the conditions contained therein and observe the contracts binding on the lessee and indemnify the mortgagee against all claims sustained by reason of the non-payment of the said rent or the non-performance or non-observance of the said conditions and contracts.

30. Where the mortgaged property is a lease for a term of years, and the mortgagee, while in possession of the property, obtains a renewal of the lease, the mortgagor, upon redemption, shall, in the absence of a contract to the contrary, have the benefit of the new lease.

31. A mortgagor in possession of the mortgaged property must not commit waste thereon, if the security is insufficient or will be rendered insufficient by such waste.

Explanation.—A security is insufficient within the meaning of this section unless the value of the mortgaged property exceeds by one-third, or, if consisting of buildings, exceeds by one-half, the mortgage-money.

32. A mortgagor proposing to make a second or other subsequent mortgage of the mortgaged property shall before effecting the mortgage, give the second or other subsequent mortgagee notice in writing under his hand of the prior mortgage or mortgages, and a mortgagor making a second or other subsequent mortgage of the mortgaged property shall, as soon as may be, give the prior mortgagee or mortgagees like notice of such mortgage.

A mortgagor failing to give any notice required by this section, in addition to any other liability resulting from such failure, shall, when the accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

33. If the owner of two or more properties creates separate mortgages on them by separate assurances, each mortgage may be dealt with irrespectively of the other, though the mortgages are created in favour of the same mortgagee.

Illustration.

A, the owner of farms Z and Y, mortgages Z to B for Rs. 1,000. A afterwards mortgages Y to B for Rs. 1,000, making no stipulation as to any additional charge on Z. A may institute a suit for the redemption of the mortgage on Z alone.

Rights and Liabilities of the Mortgagee.

34. In the absence of a contract to the contrary, the mortgagee may, at any time after the mortgage-money has become payable to him, and before a decree has been made for the redemption of the mortgaged property, or the mortgage-money has been paid, institute against the mortgagor (1) a suit for a foreclosure of his right to redeem the property with or without possession thereof, or (2) a suit for a sale of the property, or (3) a suit for such foreclosure or sale.

Nothing in this section shall be deemed—
(a) to authorize a simple mortgagee to institute a suit for a foreclosure; or an usufructuary mortgagee to institute a suit for a foreclosure or sale, or a conditional mortgagee to institute a suit for a sale;

(b) to authorize the mortgagee of a railway, canal or other work in the maintenance of which the general public are interested to institute a suit for a foreclosure or sale; or

(c) to authorize a person interested in part only of the mortgage-money to institute a suit relating only to a corresponding part of the mortgaged property: but he may institute any of the suits mentioned in that clause, which, under this Act, he is authorized to institute, relating to the whole of the mortgaged property, making the other mortgagees, if they cannot or will not join as plaintiffs, defendants.

35. Where the mortgagor deposits money in court under section twenty-eight, the Court shall forthwith cause written notice of the deposit to be served on the mortgagee, and the mortgagee may, on depositing the mortgage-deed in the same court and on filing a written statement (verified in manner prescribed by law for the verification of plaints) of the amount due to him under the mortgage, apply for and receive in payment of such amount the money so deposited.

36. When the mortgagor and mortgagee have contracted as to the payment of interest on the principal money for the time being due to the mortgagee under the mortgage, interest shall be payable in accordance with such contract: Provided that, where the mortgagor has tendered or deposited in court under section twenty-eight the whole amount due to the mortgagee, such interest shall cease from the date of the tender or from the earliest time when the mortgagee could take such amount out of court, as the case may be.

Where no such contract has been entered into, the mortgagee is entitled to interest on such principal money at the rate of six per cent. per annum.

37. In the absence of an express contract to the contrary, no mortgagee shall be entitled as such to take possession of the mortgaged property; but at any time after the expira-

tion of one year from the time when the principal money has become payable according to the terms of the mortgage-deed, or after any interest thereon has been in arrear for six months, he may institute a suit for the appointment of a receiver of the rents and profits of the whole or any part of the same.

In any suit for a foreclosure or sale, the Court may, if it think fit, appoint such a receiver pending the proceedings in the suit.

38. No mortgage shall be deemed to imply a debt for the recovery of which a suit will lie against the debtor; but the mortgagee may sue the mortgagor for the mortgage-money—

(a) where the mortgagor expressly binds himself to repay the same;

(b) where the mortgagor remains in possession of the property and fails to pay arrears of revenue due in respect thereof, and the property is consequently sold;

(c) where the property is destroyed by diluvion, fire or other superior force;

(d) in the case of an usufructuary mortgage, where the mortgagor fails to deliver to the mortgagee possession of the property or to secure the possession thereof to him without disturbance by the mortgagor or any other person.

39. A power conferred by the mortgage-deed on the mortgagee to sell or concur in selling the mortgaged property, or any part thereof, is invalid, except where the mortgagee is the Secretary of State for India in Council, or the mortgaged property is situate within the town of Calcutta, Madras, Bombay or Rangoon.

Act No. XXVIII of 1866, section 6, is repealed so far as it is inconsistent with this section.

40. If, at the date of the mortgage, the mortgaged property is insured against loss or damage by fire, the mortgagee, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the mortgagor may actually receive under the policy, or so much thereof as may be necessary, to be laid out in reinstating the property.

41. If, after the date of the mortgage, any accession is made to the mortgaged property, the mortgagee, in the absence of a contract to the contrary, shall, for the purposes of the security, be entitled to such accession.

Illustrations.

(a) A mortgages to B a certain field bordering on a river. The field is increased by alluvion. For the purposes of his security, B is entitled to the increase.

(b) A mortgages a certain plot of building land to B and afterwards erects a house on the plot. For the purposes of his security, B is entitled to the house as well as the plot.

42. When, during the continuance of the mortgage, the mortgagee takes possession of the mortgaged property, he has the following rights and liabilities:—

(a) he shall manage the property as a person of ordinary prudence would manage it if it were his own;

(b) he shall use his best endeavours to collect all rents and other profits arising out of the property;

(c) he shall, in the absence of an express contract to the contrary, out of the income of the property pay the Government revenue and all other charges of a public nature accruing due in respect thereof during such possession;

(d) he may spend such money as is necessary (1) for the due management of the property and the collection of the rents and other profits arising out of the same, (2) for its preservation from destruction, deterioration, forfeiture or sale, (3) for supporting the mortgagor's title to the property, (4) for making his own title thereto good against the mortgagor, and (5), when the mortgaged property is a renewable leasehold, for the renewal of the lease; and may, in the absence of a contract to the contrary, add such money to the principal money secured, at the same rate of interest;

(e) he may eject the tenants (if any) in occupation of the property under leases made without the mortgagee's consent after the completion of the mortgage;

(f) where the property is by its nature insurable at ordinary rates, he may insure and keep insured against loss or damage by fire the whole or any part of such property, and add the premiums paid for any such insurance to the principal money secured, at the same rate of interest; and, in case of such loss or damage, shall apply any money which he may actually receive under the policy, or so much thereof as may be necessary, in reinstating the property;

(g) he shall, in the absence of an express contract to the contrary, keep accurate accounts of all sums received and spent by him as mortgagee and, at any time during the continuance of the mortgage, give the mortgagor, at his request and cost, true copies of such accounts and of the vouchers by which they are supported;

(h) his receipts from the mortgaged property, after deducting the expenses mentioned in clauses (c), (d) and (f), shall be debited against him in reduction of the amount (if any) from time to time due to him on account of interest on the principal sum secured by the mortgage, and, so far as such receipts exceed any interest due, in reduction of such principal sum.

43. Nothing in section forty-two, clauses (g) and (h), applies to cases where there is an express contract in writing between the mortgagee and the mortgagor that such receipts, after deducting the said expenses, shall, so long as the mortgagee is in possession of the mortgaged property, be taken in lieu of interest on the principal sum secured by the mortgage.

44. A mortgagee in possession of the mortgaged property must not commit waste thereon.

45. When a mortgagor in possession of the mortgaged property fails to pay arrears of revenue due in respect thereof, and the property is consequently sold, the mortgagee has a charge on the surplus, if any, of the proceeds, after payment thereof of the said arrears.

Priority.

46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been

induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee.

47. If a mortgage made to secure the balance of a running account expresses the maximum to be secured thereby, a subsequent mortgage on the same property shall, if made with actual knowledge of the prior mortgage, or if the instrument effecting the prior mortgage is registered, be postponed to the prior mortgage in respect of all advances or debts not exceeding the maximum, though made or allowed with notice of the subsequent mortgage.

Illustration.

A mortgages Sultānpur to his bankers, B & Co., to secure the balance of his account with them to the extent of Rs. 10,000. A then mortgages Sultānpur to C, to secure Rs. 10,000; and C gives notice thereof to B & Co. At the date of the second mortgage, the balance due to B & Co. does not exceed Rs. 5,000. B & Co. subsequently advance to A sums making the balance of the account against him exceed the sum of Rs. 10,000. B & Co. are entitled, to the extent of Rs. 10,000, to priority over C.

48. No mortgagee paying off a prior mortgage, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his original security. And, except in the case provided for by section forty-seven, no mortgagee making a subsequent advance to the mortgagor, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his security for such subsequent advance.

49. Any second or other subsequent mortgagee may, at any time before a sale of the mortgaged property has taken place under this chapter, tender to the next prior mortgagee the amount due to him on account of his mortgage. Such mortgagee is bound to accept such tender and to give a receipt for the sum due, and on such receipt being registered, the person making the tender shall acquire, in respect of the property, all the rights and powers of the mortgagee to whom he has made such tender.

50. If the owner of two properties mortgages them both to one person and then mortgages one of the properties to another person without actual knowledge of the former mortgage, the second mortgagee is entitled to have the debt of the first mortgagee satisfied out of the property not mortgaged to the second mortgagee, so far as such property will extend; but not so as to prejudice the rights of the first mortgagee or of any other person having an incumbrance on either property.

51. Where several properties, whether of one or several owners, are mortgaged to secure one debt, the several properties shall contribute rateably to the debt secured by the mortgage, after deducting from the value of each property the amount of any other incumbrance to which it is subject.

Where of two properties belonging to the same owner, one is mortgaged to secure one debt, and then both are mortgaged to secure another debt, and the former debt is paid out of the former property, each property shall contribute rateably to the

latter debt, after deducting the amount of the former debt from the value of the property out of which it has been paid.

Nothing in this section applies to a property liable under section fifty to the claim of the second mortgagee.

Suits for Redemption, Foreclosure or Sale.

52. Subject to the provisions of the Code of Civil Procedure, section 437, all persons having an interest either in the right of redemption or in the security ought to be joined as parties to any suit under section twenty-eight or thirty-four, and the first or any subsequent mortgagee who institutes a suit for foreclosure or sale ought to make every mortgagee and other incumbrancer whose security is subsequent to his own, a party to the suit.

Foreclosure and Sale.

53. In a suit for foreclosure, or foreclosure or sale, if the plaintiff succeeds, the Court shall pass a decree,

ordering that an account be taken of what will be due to the plaintiff for principal and interest on the mortgage and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree,

and ordering that, upon the defendant paying to the plaintiff or into court the amount so due, on a day within six months from the date of declaring in court the amount so due, to be fixed by the court, the plaintiff shall deliver up to the defendant, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall transfer the mortgaged property to the defendant free from all incumbrances created by the plaintiff or any person claiming under him, or, where the plaintiff claims by derived title, by those under whom he claims; and shall, if necessary, put the defendant into possession of the mortgaged property; but

that, if such payment is not made on or before such day, the defendant shall be absolutely foreclosed of all right to redeem such property.

54. If payment is so made of such amount and of such subsequent costs as are mentioned in section sixty-four, the defendant shall (if necessary) be put into possession of the mortgaged property.

If such payment is not so made, the plaintiff may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute that the defendant to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the plaintiff; and thereupon the defendant's right to redeem and the security shall both be extinguished.

Provided that the Court may, upon good cause shewn, from time to time postpone the day appointed for such payment.

In the Code of Civil Procedure, Schedule IV, No. 129, for the words "Final Decree", the words "Order absolute" shall be substituted.

55. In a suit for a sale under this chapter, if the plaintiff succeeds, the Court shall, and in any other suit

by the mortgagee under this chapter, if the plaintiff succeeds the Court may at his instance pass a decree ordering as provided in the first and second paragraphs of section fifty-four, and also ordering that in default of the defendant making payment as therein mentioned the mortgaged property or a sufficient part thereof be sold, and that the proceeds of the sale (after defraying thereout the expenses of the sale) be paid into court and applied in payment of what is so found due to the plaintiff and that the balance, if any, be paid to the defendant or other persons entitled to receive the same.

When the mortgagee sues only for a foreclosure, if the Court considers that he will not be damaged by such sale and if the defendant furnishes such security, if any, as the Court thinks sufficient for the payment of the balance due for the time being by him on the mortgage, the Court may, at the instance of the defendant, pass a like decree.

Any decree under this section may also direct the defendant to pay any balance remaining due to the plaintiff upon the mortgage after the proceeds of sale have been dealt with as above provided.

56. If in any case under section fifty-five the defendant makes payment as mentioned in section fifty-four, he shall (if necessary) be put in possession of the mortgaged property; but if such payment is not so made, the plaintiff or the defendant, as the case may be, may apply to the Court for an order absolute for sale of the mortgaged property, and the Court shall then pass an order that such property, or a sufficient part thereof, be sold, and that the proceeds of the sale be dealt with as is mentioned in section fifty-five; and thereupon the defendant's right to redeem and the security shall both be extinguished.

57: When the nett proceeds of any such sale are insufficient to pay the amount due for the time being on the mortgage, the balance, if payable according to the contract between the parties by the defendant otherwise than out of the property sold, may be recovered either (if the Court thinks fit) in the same suit in the same manner as under a decree for money, or by any other legal process open to the mortgagee.

58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property:—
(a) any person (other than the mortgagor) having any interest in or charge upon the property;
(b) any person having any interest in or charge upon the right to redeem the property;
(c) any surety for the payment of the mortgage-debt or any part thereof;
(d) the guardian of the property of a minor mortgagor;
(e) the committee or other legal curator of a lunatic or idiot mortgagor;
(f) the judgment-creditor of the mortgagor, when he has obtained execution.
(g) a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for sale of the mortgaged property.

Redemption.

59. In a suit for redemption, if the plaintiff succeeds, the Court shall pass a decree ordering that an account be taken of what will be due to the defendant for principal and interest on the mortgage, and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree;

and ordering that upon the plaintiff paying to the defendant or into court the amount so due on a day within six months from the date of declaring in court the amount so due, to be fixed by the Court, the defendant shall deliver up to the plaintiff, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall (if such property has been transferred to the defendant) re-transfer it to the plaintiff free from the mortgage and from all incumbrances created by the defendant or any person claiming under him, or, when the defendant claims by derived title, by those under whom he claims, and shall, if necessary, put the plaintiff into possession of the mortgaged property; but

that if such payment is not made on or before such day, the plaintiff shall be absolutely foreclosed of all right to redeem such property.

60. If payment is made of such amount and of such subsequent costs as are mentioned in section sixty-four the plaintiff shall, if necessary, be put into possession of the mortgaged property.

If such payment is not so made, the defendant may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute ordering the plaintiff to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the defendant; and thereupon the plaintiff's right to redeem and the security shall both be extinguished:

Provided that the Court may upon good cause shewn, from time to time, postpone the day appointed for such payment.

61. When property is mortgaged for successive debts to successive mortgagees, any mesne mortgagee may institute a suit to redeem the interests of the prior mortgagees and to foreclose the rights of those that are posterior to himself and of the mortgagor.

The decree in such suit may be in the form set forth in the third schedule hereto annexed, with such variation as the circumstances of each case require.

62. If the mortgagee fail to perform any of the duties imposed upon him by section forty-two, he may, when accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

Explanation.—An easement is not an interest within the meaning of clause (a).

59. In a suit for redemption, if the plaintiff succeeds, the Court shall pass a decree

ordering that an account be taken of what will be due to the defendant for principal and interest on the mortgage, and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree;

and ordering that upon the plaintiff paying to the defendant or into court the amount so due on a day within six months from the date of declaring in court the amount so due, to be fixed by the Court, the defendant shall deliver up to the plaintiff, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall (if such property has been transferred to the defendant) re-transfer it to the plaintiff free from the mortgage and from all incumbrances created by the defendant or any person claiming under him, or, when the defendant claims by derived title, by those under whom he claims, and shall, if necessary, put the plaintiff into possession of the mortgaged property; but

that if such payment is not made on or before such day, the plaintiff shall be absolutely foreclosed of all right to redeem such property.

60. If payment is made of such amount and of such subsequent costs as are mentioned in section sixty-four the plaintiff shall, if necessary, be put into possession of the mortgaged property.

If such payment is not so made, the defendant may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute ordering the plaintiff to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the defendant; and thereupon the plaintiff's right to redeem and the security shall both be extinguished:

Provided that the Court may upon good cause shewn, from time to time, postpone the day appointed for such payment.

Redemption and Foreclosure.

61. When property is mortgaged for successive debts to successive mortgagees, any mesne mortgagee may institute a suit to redeem the interests of the prior mortgagees and to foreclose the rights of those that are posterior to himself and of the mortgagor.

The decree in such suit may be in the form set forth in the third schedule hereto annexed, with such variation as the circumstances of each case require.

62. If the mortgagee fail to perform any of the duties imposed upon him by section forty-two, he may, when accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

Costs.

63. The mortgagee is ordinarily entitled to receive or add to his debt his costs properly incurred of any suit under this chapter. But such costs, or any part thereof, may be disallowed if the mortgagor has paid or tendered to the mortgagee, or has deposited in court, the whole amount due to him under the mortgage, and if the mortgagee has unreasonably refused to accept such tender or to take such money out of court in discharge of his claim, or if he has prevented a mortgagor willing and able to make such payment, tender or deposit from making it by refusing or neglecting to give him proper information as to the state of the accounts required to be kept under section forty-two.

64. In finally adjusting the amount to be paid to a mortgagee in case of a redemption or a sale by the Court under this chapter, the Court shall, unless the conduct of the mortgagee has been such as to disentitle him to costs, add to the principal debt such costs of suit as have been properly incurred by him since the decree for foreclosure, redemption or sale up to the time of actual payment.

Sale of Property subject to prior mortgage.

65. If any property the sale of which is directed under this chapter is subject to a prior mortgage, the Court may, with the consent of the prior mortgagee, order that the property be sold free from the same, giving to such prior mortgagee the same interest in the proceeds of the sale as he had in the property sold.

66. Such proceeds shall be brought into Court and applied as follows:—

first, in payment of all expenses incident to the sale or properly incurred in any attempted sale;

secondly, if the property has been sold free from any prior mortgage, in payment of whatever is due on account of such mortgage;

thirdly, in payment of all interest due on account of the mortgage in consequence whereof the sale was directed, and of the costs of the suit in which the decree directing the sale was made;

fourthly, in payment of all principal moneys due on account of that mortgage; and

fifthly, the residue (if any) shall be paid to the person proving himself to be interested in the property sold, or if there be more such persons than one, then to such persons according to their respective interests therein or upon their joint receipt.

67. If property subject to a mortgage, or the right to receive mortgage-money, be transferred to a third person, the transferee has all the rights and powers of his transferor, under the mortgage, and is subject to the liabilities existing between his transferor and the mortgagor or mortgagee, as the case may be.

Where such a transfer is made for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, the original mortgage-debt, if recovered by either the transferor or the transferee, is applicable, first, in payment of the costs of such recovery, secondly,

in or towards satisfaction of the amount for the time being secured by the transfer; and the residue, if any, belongs to the transferor.

Charges.

68. If by any assurance other than a mortgage-deed, or by any will, or under the provisions of this or any other Act, or by operation of law, certain immoveable property of one person is made security for the payment of certain money to another, the latter person is said to have a charge on the property, and all the provisions hereinbefore applied to a mortgagor shall apply to the owner of such property, and all the provisions hereinbefore applied to a mortgagee instituting a suit for the sale of the mortgaged property shall apply to the person having such charge.

69. Where a person is or becomes absolutely entitled to immoveable property, of a charge or other incumbrance on which he is also the owner, the charge or incumbrance shall be extinguished, unless by an instrument in writing registered he expressly declares that it shall be kept on foot.

CHAPTER VI.

OF LEASES OF IMMOVEABLE PROPERTY.

70. A person proposing to let immoveable property need not disclose from proposing lessor defects therein which the lessee might with ordinary care discover; but the proposing lessor must not conceal, or attempt to conceal, such defects, and he must disclose to the lessee all other defects therein of which the former is, and the latter is not, aware.

When the proposing lessee stands, or has stood, as regards the property, in a fiduciary relation to the lessor, he must disclose to the lessor any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to take a lease of immoveable property need not disclose any fact unknown to the lessor which increases such value.

71. In the absence of a contract in writing or local usage to the contrary, the lessor and the lessee, as against one another, respectively, possess the rights and are subject to the liabilities mentioned in the eighteen rules next following, or such of them as are applicable to the property leased:—

(a.) The lessor is bound to put the lessee in possession of the property leased:

(b.) The lessor shall be deemed to contract with the lessee that the latter paying the rent reserved by the lease and performing the contracts by the lessee may hold the property leased during the time limited by the lease without interruption by the lessor or his assigns, or any person lawfully claiming through him or them:

(c.) In the absence of fraud, concealment or misrepresentation, the lessor is not answerable for any defect in the property leased which the lessee could not with ordinary care have discovered:

(d.) During the continuance of the lease, the lessee is entitled to the enjoyment of all easements appendant to the property leased at the time when the lease was made until such easements are extinguished:

(e.) The lessee is bound to keep, and on the termination of the lease to restore, the property leased in as good condition as it was in at the time when he was put in possession, subject only to reasonable wear and tear:

(f.) If by fire, tempest or flood, or violence of an army or of a mob, or other superior force, any part of the property leased be wholly destroyed or rendered substantially unfit for the purposes for which it was let, the lease shall be void as to that part, and any rent or fine payable under the lease shall proportionately abate, and a proportionate part of any fine paid by the lessee shall be returned by the lessor:

If the injury be occasioned by the wrongful act or default of either party, such party shall not be entitled to avail himself of the benefit of this provision:

(g.) In case the lease is rescinded for the default of the lessee, he is bound to pay the rent up to the time of such rescission, and also to make compensation for any other loss resulting from his default; but in estimating such compensation, the Court shall take into account the fine (if any) paid under the lease:

(h.) If the lessor neglects to make, within a reasonable time after notice, repairs which he is bound to make, the lessee may make the same himself, and deduct the expense of such repairs from the rent, or otherwise recover it from the lessor:

(i.) If the lessor neglects to make any payment which he is bound to make, and which, if not made by him, is recoverable from the lessee or against the property leased, the lessee may make such payment himself, and deduct it from his rent, or otherwise recover it from the lessor:

(j.) Every lessee who becomes aware of any proceeding to recover the property leased to him or any part thereof is bound to give notice thereof to the lessor with reasonable diligence; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(k.) The lessee is bound to give notice to the lessor, within a reasonable time, of any encroachment made upon, or any interference with the lessor's rights concerning, the property leased, which may come to his knowledge; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(l.) The lessee may use the soil and its products for all purposes of enjoyment as a reasonable owner would use them; but he may not fell timber, pull down or damage houses, open mines, or commit any other waste:

(m.) No lessee of immoveable property shall, without the lessor's consent, erect any permanent structure thereon, except for agricultural purposes; and no such lessee who erects thereon any building, engine or machinery for agricultural purposes shall remove the same without first giving to the lessor or his agent one month's previous notice in writing of his intention so to do, and thereupon the lessor or his agent may elect to purchase the thing so proposed to be removed, and the lessee's right to remove the same shall thereby cease, and the same shall belong to the lessor, and the value thereof shall in case of dispute be ascertained and determined by two referees, one to be chosen by each party, or by an umpire to be named by such referees, and shall be paid or allowed in account by the lessor:

(n.) Subject to the provisions of clause (m), the lessee has a right to remove at any time during his possession of the property leased, all things which he has affixed to the soil: but he is liable to make compensation to the lessor for all damage caused to the property by such removal:

(o.) On the determination of the lease, the lessee is bound to put the lessor into possession of the property leased:

(p.) When a lease of uncertain duration determines by any means except the fault of the lessee, he or his legal representative is entitled to all the crops planted or sown by the lessee and growing upon the land for the season current when the lease determines, and to free ingress and egress to reap and carry them:

(q.) If the lessor transfers the property leased, or any part thereof, or any part of his interest therein, the transferee shall possess all the rights and, if the lessee so elects, be subject to all the liabilities, of the lessor as to the property or part transferred so long as he is the owner of it; but the lessor shall not by reason only of such transfer cease to be subject to any of the liabilities imposed upon him by the lease, unless the lessee elects to treat the transferee as the person liable to him: Provided that, if the lessee pay rent to the lessor without having reason to believe that such transfer has been made, he shall not be liable to pay such rent over again to the transferee:

Where only a part of the property leased is transferred by the lessor, he may determine what proportion of the rent reserved by the lease is payable in respect of the part so transferred:

(r.) The lessee may transfer, absolutely or by way of mortgage, the whole or any part of his interest in the property, and any transferee of such interest or part may again transfer it. The lessee shall not, by reason of such transfer, cease to be subject to any of the liabilities attaching to the lease, unless the lessor elects to treat the transferee as the person subject to such liabilities. Subject as aforesaid, each successive transferee, so long as he is entitled to the property leased, possesses all the rights, and is subject to all the liabilities, of the lessee.

Nothing in this section shall be deemed to authorise a tenant having a right of occupancy to assign his interest as such.

72. A tenancy begins when the lessee enters, under the lease, into possession of the property leased, and until he so enters, he cannot sue for compensation for a trespass thereon.

73. When the lessee is declared an insolvent, the receiver of his property appointed under the Code of Civil Procedure, section 351, may, with the leave of the Court, by writing under his hand, disclaim the property leased, and thereupon the lease shall be deemed to be surrendered from the date of the declaration, and the Court may order the property to be delivered up to the lessor or make such other order as to the possession thereof as may be just:

Provided that the receiver shall not disclaim such property in cases where an application in writing has been made to him by any person interested therein, requiring him to decide whether he will disclaim or not, and the receiver has for a period of not less than twenty-eight days after the receipt of such application, or such further

time as may be allowed by the Court, declined or neglected to give notice whether he disclaims the property or not.

On the application of any person interested in the property, the Court may direct possession thereof to be delivered to him, or make such other order as to possession thereof as may be just.

Any person injured by the operation of this section shall be deemed to be a creditor of the insolvent to the extent of such injury, and may accordingly prove the same as a debt under the insolvency.

74. In the absence of a contract in writing or local usage to the contrary, a lease of property for purposes of cultivation shall be a lease from year to year terminable by six months' notice expiring with the end of a year of the tenancy; and a lease of property for any other purpose shall be a lease from month to month, terminable by fifteen days' notice expiring with the end of a month of the tenancy.

Every notice under this section must be in writing signed by or on behalf of the party giving it and tendered or delivered to the party who is intended to be bound by it, or affixed on a conspicuous part of the property.

75. Where the time limited by a lease is expressed as commencing from a particular day, in computing that time such day shall be excluded. Where no day of commencement is named, the time so limited begins from the making of the lease.

Where the time so limited is a year or a number of years, in the absence of an express agreement to the contrary, the lease shall last during the whole anniversary of the day from which such time commences.

Where the time so limited is expressed to be determinable before its expiration at the option of the parties or one of them, the lessee, in the absence of an express agreement to the contrary, shall have such option.

76. A lease determines—

- by efflux of the time limited thereby;
- by rescission;
- by surrender in express terms;
- by surrender by operation of law, that is to say, in case the lessee accepts from the lessor a new lease of the property leased, to take effect during the continuance of the existing lease;
- by forfeiture, that is to say, (1) in case the lessee breaks an express condition which provides that, on breach thereof, the lessor may re-enter, or the lease shall become void; or (2) in case the lessee renounces his character as such either by setting up a title in a third person or by claiming title in himself;
- on the expiration of a notice to quit duly given to the lessee.

77. A forfeiture or notice under section seventy-six clause (e) or (f), is waived by receipt of rent which has become due since the breach or the expiration of the notice, or by distress for such rent, or by any other act on the part of the

lessor showing an intention to treat the lease as subsisting.

Where a lease has determined by forfeiture for non-payment of rent and the lessor sues to eject the lessee, if, at the hearing of the suit, the lessee pays or tenders to the lessor the rent in arrear, together with interest thereon and his full costs of the suit, or gives such security as the Court thinks sufficient for making such payment within fifteen days, the Court may, in lieu of making a decree for ejectment, pass an order relieving the lessee against the forfeiture; and thereupon the lessee shall hold the property leased as if the forfeiture had not occurred.

Nothing in this section applies to suits under Act No. X of 1859, or Bengal Act No. VIII of 1869.

78. If a lessee or sub-lessee of property remains in possession thereof after the determination of the lease, and the lessor or his legal representative accepts rent from the lessee or sub-lessee, or otherwise assents to his continuing in possession, the lease is, in the absence of an agreement to the contrary, renewed from year to year or from month to month, according to the purpose for which the property is leased, as specified in section seventy-four.

Illustrations.

- A lets a house to B for five years. B sub-lets the house to C at a monthly rent of Rs. 100. The five years expire, but C continues in possession of the house and pays the rent to A. C's lease is renewed from month to month.
- A lets a farm to B for the life of C. C dies, but B continues in possession with A's assent. B's lease is renewed from year to year.

CHAPTER VII. OF SETTLEMENTS.

79. "Settlement" means, in this chapter, any disposition in writing of moveable or immoveable property—

- which is not testamentary, and is not founded on any consideration, or
- which is made in consideration of marriage, or
- which is made for the purpose of dividing property of the settlor among his family or those for whom he desires to provide, but does not include a gift made by a Hindú, Muhammadan or Buddhist.

80. A settlement, whether made for a consideration or not, is binding on the settlor and those claiming under him.

81. A settlement made for the purpose of depriving present or future creditors or other persons of their demands against the settlor, is void against all present and future creditors of the settlor and their successors in interest, and against any person upon whom his property devolves in trust for the benefit of his creditors.

Nothing in this section affects the rights of persons who have acquired, in good faith and for consideration, any interest under the settlement.

82. A condition or limitation in a settlement or will, restraining any person from parting with or disposing of his interest, is void:

Condition restraining alienation of interest.

provided that property may be settled or bequeathed for the benefit of a married woman who is not a Hindú, Muhammadan or Buddhist, so that she shall not have power to deprive herself of the income thereof in anticipation.

83. A condition or limitation contained in a settlement or will, making an interest thereby reserved or given to or in trust for any person to cease on his becoming insolvent, or endeavouring to transfer or dispose of the same, is void.

84. If, by a settlement, property be given to a person then living in general terms, without indicating the time when it is to be paid or delivered, such person has a vested interest therein from the day of the execution of the settlement, and if he dies without having received it, it shall (subject to any legal disposition thereof which he may have made) pass to his legal representative.

85. Where, by the terms of a settlement, property is given to a person not in existence, but he is not entitled to possession of it immediately upon his birth, a right to receive it at the proper time shall, unless a contrary intention appears by the settlement, become vested in such person upon his birth, and shall (subject to any legal disposition thereof which he may have made) pass to his legal representative if he dies before that time, and without having received it. And in such cases it is from his birth said to be vested in interest.

86. The provisions of the Indian Succession Act, 1865, sections 100 to 104, both inclusive, 107 and 108, 111 to 127, both inclusive, and 167, shall apply, *mutatis mutandis*, to gifts contained in settlements.

87. Whenever a person becomes entitled in possession, by virtue of a settlement, to money or any other property yielding income, he shall be entitled to receive the interest or income thereof from that time.

CHAPTER VIII. OF THE DISCRETION OF THE COURTS TO DEAL WITH SETTLED LAND.

88. If any person having, under a settlement or will, a limited interest in possession in any land, apply under this section to the High Court within the limits of whose appellate civil jurisdiction such land or any part thereof is situate, the Court may, if it deem it just and expedient to do so,—

- make such leases of the whole or any part of the land for such terms of years, for such rents, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;
- make such sales of the whole or any part of the land, for such sums, payable either at once or periodically, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;

(c) appropriate any part of the land for the formation of streets, roads, gardens or other open spaces, tanks, sewers, drains or water-courses, and authorize the erection of buildings and works thereon;

and generally deal with the land in any way the Court may think just and beneficial to the persons interested therein.

89. Every such application shall be in writing, and notice thereof shall be served through the Court on all trustees under the settlement or will, and on any other persons who in the opinion of the Court ought to be so served, and shall be published in such newspapers as the Court may direct.

90. The Court shall permit any person interested in the land, and may in its discretion permit any other person, to appear and be heard in opposition to, or in support of, any such application, on such terms as to costs or otherwise as it thinks fit.

91. The Court may order the costs of all or any parties to any such application to be paid out of any principal money receivable on account of any dealing with the land which is the subject of the application, or to be a charge on such land or on any other land belonging to the same owners.

92. Every lease made under section eighty-eight shall take effect in possession; and on every such lease shall be reserved the best rent that can be reasonably obtained, to be made payable half-yearly or oftener without taking any fine or other benefit in the nature of a fine.

93. All or any part of the proceeds of any lease, sale or disposition under section eighty-eight may, if the Court think fit, be paid into court.

94. The Court shall declare what parts of such proceeds so received shall be considered as income, and may direct the same to be paid to the person for the time being entitled in possession to the land dealt with; and the residue of such money shall be applied as the Court shall direct in one or more of the manners following:—

- the payment of the amount due in respect of any charge on the land dealt with;
- the purchase of other property or the investment in securities for the benefit of the persons interested in the land dealt with;
- the payment to any person becoming absolutely entitled to the land dealt with.

EXPLANATION.—In this section the term "securities" means—

- promissory notes, debentures, stock and other securities of the Government of India;
- bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;
- stock or debentures of, or shares in, Railway or other companies, the interest whereon has been guaranteed by the Government of India; and

(g) debentures or other securities for money issued by or on behalf of any municipal body under the authority of any Act of an Indian legislature.

CHAPTER IX.

OF GIFTS FOR RELIGIOUS AND CHARITABLE PURPOSES.

95. No person having a nephew or niece, or any nearer relative, shall have power to give any immovable property to religious or charitable uses, unless by an assurance executed not less than twelve months before his death, and registered.

96. Subject to the provisions of the last preceding section, immovable property may be assured in perpetuity for the benefit of the public in the advancement of religion, knowledge, commerce, health, safety or any other object beneficial to mankind. Provided that notice of such assurance shall be given, as soon as may be after its execution, to the Local Government and that no such assurance shall take effect until it has been sanctioned by some public authority to be designated by the Local Government by notification in the official Gazette.

The grant or refusal of such sanction may be notified by an entry in the book in which the assurance is registered, and the registering officer shall make such entry on receiving from the public authority aforesaid a written order in this behalf.

If no such order is made within two years next after the time when the property becomes applicable for the benefit of the public, it shall be deemed that sanction has been granted.

If such sanction is refused, the property shall devolve as if no such assurance had been made.

CHAPTER X.

OF CERTAIN RIGHTS AND LIABILITIES OF OWNERS OF LIMITED INTERESTS.

97. A person having a limited interest in any immovable property is not, as such, entitled to do or omit any act the doing or omitting of which is destructive or permanently injurious to such property.

EXPLANATION.—No act done in the reasonable use and enjoyment of property is destructive or injurious within the meaning of this section, though it may exhaust the substance of the property.

Illustrations.

(a). A is a tenant for life of land on which a dwelling-house stands. He is not entitled, as such, to pull down the house. Nor must he suffer it to fall for want of necessary repairs.

(b). A is tenant for life of land in which coal lies. He is entitled, as such, to work and use the coal.

(c). A is tenant for life of land planted with trees. He is entitled as such to cut the trees at maturity, but is not entitled, as such, to cut them when immature, except for the purpose of thinning out or otherwise benefiting the plantation.

Save as aforesaid, such person or his legal representative has the same right as a lessee to remove, during the continuance of such interest or within a reasonable time afterwards, all things which he has affixed to the soil in which he had such limited interest, and all crops growing upon the land for the season current when such limited interest determines.

98. A person having a limited interest in possession in any immovable property, is bound to discharge all taxes and other public periodical charges to which such property is liable and, to the extent of the rents and profits of the property which without his wilful default he might have received, all periodical payments accruing due on account of any mortgage or charge thereon taking effect during the continuance of his interest in priority to such interest.

99. Every advantage or increase of value accruing (accidentally or through the exertions of any one having a limited interest) to any immovable property in which successive interests exist, belongs, in the absence of any personal law to the contrary, to all the persons having any interest in the property, in the same shares and manner as they are entitled to the property.

100. Any person claiming any immovable property after the death of any minor, married woman or other person, and having reason to believe that such minor, married woman or other person is dead, and that his or her death is concealed by his or her guardian, husband or any other person, may once a year move the High Court to order the person concealing or suspected to conceal such person to produce him or her at such time and place, and before such persons (if any), as the Court may direct. And the High Court, if it think fit, shall make such order, and in case of disobedience thereto by the person in possession of the property, the person so claiming the same may, by order of the Court, enter thereon and receive the profits thereof as if the person so concealed or suspected to be concealed were dead.

Nothing in this section shall be deemed to authorize the High Court to compel the production in court of women who, according to the customs and manners of the country, ought not to be compelled to appear in public.

101. Nothing in this chapter applies to mortgagees or lessees.

CHAPTER XI.

OF POWERS.

102. A person may be authorized to determine, with or without the consent of others, the disposition of property otherwise than by virtue of his ownership. A person so authorized is said to have power to appoint such property.

The person who gives the power is called the donor, the person to whom the power is given is called the donee, and the persons for whose benefit the power is to be exercised are called the objects of the power. A person to whom any property is appointed is called an appointee.

Illustrations.

(a). A grants land to B for B's life, with remainder to such of B's children as B shall appoint. B appoints to C and D, two of his children, in equal shares. A is the donor of the power, B the donee, B's children the objects, and C and D the appointees.

(b). A, the absolute owner of certain land, grants it to B to such uses as C, with the consent of D, shall by assurance appoint. C with D's consent appoints part of the land to E absolutely, and the rest to F for seven years. Here C is the donee and also the object of the power, and E and F are the appointees.

A power authorising the donee to appoint to whomsoever and for whatsoever interest he pleases, is called a general power.

A power restricted in respect either of its objects or the interests that may be conferred under it, is called a special power.

Where the donee has neither a present nor a future interest in the property, the power is called a collateral power.

Rules as to all Powers.

103. Where a power is vested in several donees, all who are living must unite in its execution; but in case any one or more of them die during the continuance of the power, it may be exercised by the survivors or the survivor, unless a contrary intention appears by the instrument creating the power.

104. The donor may direct that the power shall be exercised by will only, or by non-testamentary instrument only.

If he directs that the power shall be exercised by will only, it must be exercised by will duly executed according to the provisions of the Indian Succession Act, 1865, or according to such other law as at the time of the execution of the power may be applicable to a will executed by the donee.

If he directs that the power shall be exercised by non-testamentary instrument only, it must be exercised by such an instrument and registered.

If he imposes no such restriction on the exercise of the power, it may be exercised either by such will or by such assurance as lastly hereinbefore mentioned.

105. When the power is not properly exercised, no Court shall in any case compel the person in possession of the property to which the power relates to deliver the property as if the power had been properly exercised, or shall otherwise aid the defective execution, except as provided in the Specific Relief Act, 1877 chapter three.

106. All appointments made in the manner directed by section one hundred and four shall be deemed to be executed and attested in proper form, notwithstanding that some other mode of execution or attestation has been prescribed by the donor.

107. An appointment made by will may be revoked by a subsequent will; but it is not revoked by mere general words of revocation of all former wills, without a new appointment.

An appointment made by a non-testamentary instrument is irrevocable except where power to revoke the appointment is expressly reserved by such instrument.

108. A power exercisable by will only cannot be delegated.

A special power involving the exercise of personal discretion by the donee cannot be delegated.

A power to do an act merely ministerial and involving no personal discretion may be delegated.

Illustrations.

(a). A has power under a settlement to dispose of an estate in such proportions as he thinks fit among the issue of his marriage with B. A by his will purports to delegate this power to B, to exercise as she thinks fit. The attempted delegation is void, and the dispositions, if any, in default of appointment take effect.

(b). A, the donee of a power to appoint to his children, determines to exercise it in favour of the objects equally. With this view he causes an instrument of appointment to be prepared. A may appoint an attorney to execute this instrument.

109. Where a power is to be exercised with the concurrence where consent of several persons, power is to be exercised with consent of several persons. all who are living must concur in the consent, but in case any one or more of them die during the continuance of the power, the consent of the survivors or the survivor is sufficient, unless a contrary intention appears by the instrument creating the power.

Consent to the exercise of a power must be given during the donee's lifetime by a non-testamentary instrument registered.

Consent to the exercise of a power need not be given by the instrument by which the power is exercised, but if it is given by a different instrument, such instrument must be executed at a time not later than the time at which the donee of the power executes the instrument by which he exercises the power.

110. If a person disposes of property in such manner as is authorized by a power vested in him, such disposition shall take effect under the power, notwithstanding that the power is not mentioned or referred to in the instrument of disposition.

Illustration.

Land is settled upon A for life with a special power to charge, by a non-testamentary instrument, portions in favour of his children. Subsequently, a general power to dispose of the land by any instrument is vested in A. He executes an assurance, by which he directs that a sum of money shall be raised out of the land and settled on his son B for life, with remainder to B's wife and children. Such an appointment cannot take effect under the special power, but may be treated as a valid exercise of the general power.

111. The donee of a power need not exercise it entirely and at once by a single instrument, but he may from time to time exercise any unexhausted part thereof at his discretion.

If the donee has purported to exercise his power in such a manner that his appointment is void, the power is, to that extent, unexhausted.

Illustrations.

(a). A has a general power. He may appoint the property at one time to B for his life and at another to C absolutely.

(b). Trustees under a settlement, having power to lend Rs. 10,000 to A, the tenant for life, lend the money accordingly. A repays it. The trustees may again lend Rs. 10,000 to A.

(c). A has power to raise Rs. 10,000 by sale or mortgage of Sultānpur. A exercises the power by mortgaging Sultānpur. He may afterwards exercise the power by selling Sultānpur in order to pay off the mortgage.

112. Where a power given by any instrument is void in its creation, no disposition or gift made by the same instrument shall be deemed void merely because it is intended to take effect after the interests to be appointed under the power or in default of any such appointment.

Illustration.

A marriage-settlement provides that the settled property shall belong to the husband and wife successively for their lives; that after the death of the survivor of them, it shall go to such of the children of the marriage, and in such shares, as the husband and wife shall jointly appoint, the interest of each such child to become vested in him on his attaining the age of twenty-five years; and that in the event of there being no child of the marriage who shall attain that age, or in default of appointment, the property shall belong to the husband or his legal representative.

Here the power to appoint the property is, under section eighty-six, void in its creation; but the ultimate interest given to the husband takes effect.

General Powers.

113. If the donor confers on the donee a general power, the donee shall, so far as regards his power of disposition, his creditors and all persons who contract with him for lawful consideration to obtain any interest in the property comprised in the power, be deemed to be the absolute owner of such property for such interest therein as the donor could dispose of.

This rule is to take effect notwithstanding that the donor has prescribed some particular method for executing the power.

Illustrations.

(a). A, the absolute owner of land, settles it on B for life with remainder to such purposes as B—

shall appoint, or
shall by deed appoint, or
shall by will appoint, or
shall by deed or will appoint,

and, in case B dies without making any such appointment, on C absolutely.

If B—

grants the land by assurance, or
bequeathes it, or
contracts to sell it, or
incurs debt,

the property is liable, in the hands of either B or C, as the case may be, to the claims of B's grantee, legatee, purchaser or creditors, as the case may be.

If B dies having made no disposition of the property, C is entitled to it, subject to any claims which B's creditors may establish against it.

(b). A confers on B a general power, exercisable by a non-testamentary instrument, to appoint certain land. B appoints the land to certain persons in such shares as C shall fix. This appointment is valid.

114. If the donor confers on the donee a general power, and makes no disposition of the property in the event of non-appointment, the donee shall be considered as the absolute owner of the property or such interest therein as the donor could dispose of.

Illustration.

A, the absolute owner of property, settles it on B for life with remainder to such purposes as B shall appoint, and makes no gift over in default of appointment. B dies without making any disposition of the property. The property vests in the representatives of B, and does not revert to A or his representatives.

Special Powers.

115. If the donee has only a special power, he cannot confer any interest in the property comprised therein which could not have been conferred by the donor at the time of the creation of the power.

Illustrations.

(a). A settles a fund upon B for life with remainder to such purposes as B shall appoint. After the settlement is made C is born. B then appoints the fund to C for life with remainder to C's children absolutely. The appointment is valid, though C has no children at the time.

(b). A settles a fund upon B for life with remainder to his children as he shall appoint. At the date of the settlement B has no child, but afterwards has a son C. B then appoints to C for his life, with remainder to his children. Such interest could not have been conferred by A, and B's appointment is void.

116. Where the donee of a special power purports, in exercise of the power, to appoint to objects authorized by the power and also to objects not so authorized, the appointment in favour of the authorized objects shall take effect if their interests are independent of those of the unauthorized objects.

Illustration.

Property is settled on A for life, and after his death on such of his children as he shall appoint, and in default of appointment to all A's children equally. A appoints that the property shall go after his death to his widow for her life, and after her death to two of his sons, C and D, in equal shares. There are five children of A. The appointment in favour of A's widow is invalid, and the rents and profits of the property during her life will go to all the five children in equal shares, but after her death to C and D absolutely.

117. Where the donee of a special power purports, in exercise of the power to confer a larger interest than is authorized thereby, such appointment shall, if the appointee so elect, be void only for the excess, and good for the residue, if they can be separated.

Illustrations.

(a). A has a life-interest in Rāmāgar, with power to grant leases thereof for 30 years. A makes a lease of Rāmāgar for 50 years. Such lease is good for 30 years only.

(b). A having a life-interest in Rāmāgar and Sultānpur, with power to grant leases of Rāmāgar for 21 years, grants a lease comprising both Rāmāgar and Sultānpur for 21 years. After A's death the lessee may, if he thinks fit, elect to retain the lease as a lease of Rāmāgar only, till the end of the 21 years.

(c). A having power to charge Rāmāgar with Rs. 7,000 charges it with Rs. 8,000. The appointment is good for the Rs. 7,000, but not for the residue.

118. Where, by an appointment under a special power, interests authorized and also interests unauthorized are created, and the interests authorized cannot be distinguished from those unauthorized, the whole is void.

Illustrations.

(a). A fund is settled on A during his life, and after his death on his children as he shall appoint. A appoints the annual income for the benefit of his son B and B's wife and children, in such manner as trustees shall think fit. The appointment is wholly void.

(b). Under a similar settlement, A having legitimate children by B, his wife, and others by C and D, his concubines, appoints the property to be divided among his children by B, C and D, the shares of the sons to be double those of the daughters. Here the interests authorized and unauthorized cannot be distinguished, and the appointment is wholly void.

119. When a person exercising a special power annexes to the gift a condition or qualification which is not authorized by the power, the gift is good and the condition or qualification only is void.

Illustrations.

(a). A, having a power to appoint a fund among his children, gives a part of it to his son B on condition that B shall settle it on B's children. The condition is void, and the gift is absolute.

(b). A, having a power to appoint a fund to a limited class of objects of whom B is one, appoints it to B, adding a condition that B shall release a debt owing to him by A, and also pay Rs. 1,000 to C. The appointment is good; but the condition is void.

120. Where the donee of a special power purports, in exercise of the power, to appoint to persons not objects of the power, and by the same instrument gives to the persons entitled, in default of appointment, to the property comprised in the power benefits out of other property, the persons so entitled shall elect either to confirm such appointment or to dissent from it, and in the latter case they shall relinquish the benefits so given to them.

The rules contained in the Indian Succession Act, 1865, sections 173 to 177, both inclusive, shall, *mutatis mutandis*, apply to elections under this section.

121. If a beneficial interest in immoveable property, and also a power to let it, are given to the same person, and he grants his interest in the property, he may enter into a contract not to exercise his power.

122. Save as provided by section one hundred and twenty-one, an agreement or undertaking not to exercise a power which is given for the benefit of persons other than the donee is void.

123. Where a power given for the benefit of persons other than the donee is exercised with a view to the benefit, direct or indirect, of the donee, in any mode not intended by the donor, the appointment is void.

Illustrations.

(a). A, having power to appoint a fund in favour of any of her children, appoints the whole fund absolutely to one child, who has previously entered into an agreement with her to give one-half of the fund to A's husband absolutely. The appointment is void.

(b). A, having power to appoint a fund in favour of any of his children, appoints a portion of the fund to his son C, a minor, whom he knows to be suffering from a mortal disease; A being the person entitled to C's property in the event of his death. The appointment is void.

(c). A, having power to grant leases of certain settled land, exercises the power in favour of B in consideration of Rs. 1,000 paid to A by B as a fine or premium. The lease is void, and A holds the Rs. 1,000 in trust for the persons interested under the settlement.

124. If the instrument by which a power of appointment in favour of specified objects is created does not provide for the event of no appointment being made, the property belongs (subject to any appointment that may have been made) in equal shares to the said objects.

Illustration.

A settles property on B for life with remainder to B's children as he shall appoint, and makes no disposition in

default of appointment. B has two children, C and D, and appoints Rs. 1,000, part of the property, to C. Then C dies. Then B dies without making any further appointment. After paying Rs. 1,000 to C or his representative, the residue of the property is divisible in equal moieties between D and the representative of C.

125. Where there is a power of appointment in favour of a certain class of objects, and there is also a disposition of the property comprised in the power in the event of there being no objects, if the power is not exercised and there are objects, the property belongs to them in equal shares.

126. Under a power of appointment in favour of several objects, an appointment of the whole property to one or more of such objects exclusively of the others is valid:

Provided that, where the assurance creating the power declares the minimum amount or value of the share from which no object of the power is to be excluded, the appointment shall be invalid so far as it excludes any such object from any such share, and no farther.

127. Interests authorized to be created under a power take effect when created as if they had been created by the original instrument conferring the power, unless where a contrary intention is expressed therein.

128. A power given to the owner of a limited interest in the property comprised in the power is extinguished when he becomes the absolute owner of such property.

When the exercise of a power given to the owner of a limited interest in property would derogate from a previous grant of such interest by the donee, the power shall be deemed to have been extinguished by such grant.

Illustrations.

(a) Z, tenant for life of certain land with power to charge it with a jointure for his wife, becomes absolute owner of the land. The power is extinguished.

(b) A, tenant for life of certain land with power to grant leases thereof in possession, grants his life-interest in the land to B. The power is extinguished.

CHAPTER XII.

OF PROPERTY HELD BY SEVERAL PERSONS.

129. On the death of one of two or more persons entitled to property in their own right, his share shall become vested in his legal representative, unless the property is held under an instrument which expressly provides that on the death of one, his share shall accrue to the survivor or survivors.

Nothing in this section applies to property belonging to an undivided family.

Illustration.

A and B jointly advance money on mortgage, A contributing one-third. A dies intestate. A's third belongs to his legal representative.

130. When immoveable property is held in session by co-owners, any one of them may institute a suit in the proper Court, and such Court may direct a partition of the property

to be made among the co-owners, and for the purposes of partition may, in order to equalise the value of the shares, direct any money to be paid by one to another or to be charged on one share in favour of another.

If it appear to the Court that a sale of the property and a distribution of the proceeds would be more beneficial for the persons interested than a division of the property between them, the Court may, on the application of any such person, direct a sale of the property.

Nothing in the second clause of this section shall be deemed to authorise the Court to direct a sale of the property of an undivided family.

131. On any sale under the last preceding section, the Court may, if it think fit, allow any of the persons interested in the property to bid at the sale, on such terms as to setting-off or accounting for the purchase-money or any part thereof, or as to any other matters, as to the Court seems reasonable.

132. All sums of money paid under the two last preceding sections may, if the Court think fit, be paid into court.

133. Nothing in this chapter shall affect any local law for the time being in force relating to the partition of estates paying revenue to Government.

134. When undivided immoveable property is held in possession by co-owners and one of them transfers his share or any interest therein, by sale, mortgage or otherwise, the transferee takes the share or interest subject to the right of the other co-owners to enforce a partition of the property; and when such partition is effected, the right of the transferee as such, in the absence of a contract to the contrary by the co-owners, extends only to the share allotted to himself or to his transferor.

135. When one co-owner of immoveable property commits, or threatens to commit, waste on the same without the consent of the other joint-owner, that other may institute a suit to recover compensation for the injury caused to him by the waste, or to obtain an injunction to stay the waste, as the case may require.

CHAPTER XIII.

OF ASSIGNMENTS OF THINGS IN ACTION.

136. No assignment of, or charge on, any debt, or any beneficial interest in moveable property, shall have any operation against the debtor or against the person in whom the property is vested, until express notice of the assignment or charge is given to him, unless he is a party to such assignment or charge; and every dealing by such debtor or person, not being a party to, and not having received express notice of, an assignment or charge, with the debt or property shall be valid as against such assignment or charge.

Illustrations.

(a) A owes money to B, who assigns the debt to C. B then demands the debt from A, who, having no notice of

the assignment, pays B. The payment is valid, and C. cannot sue A for the debt.

(b) A has jewels deposited with B, a jeweller. A mortgages them to C. A then executes an instrument assigning them to D, who takes it to B and gets the jewels from him before he, B, has received any notice of C's mortgage. B is justified in handing the jewels to D, and C has no remedy against D.

137. Every such notice must be in writing signed by the person making the assignment or charge, or by his agent duly authorized in this behalf.

138. On receiving such notice, the debtor or person in whom the property is vested shall give effect to the assignment or charge, unless where the debtor resides, or the property is situate, in a foreign country and the title of the person in whose favour the assignment or charge is made is not complete according to the law of such country.

139. The person to whom a debt or charge is assigned shall take it subject to all the liabilities to which the assignor was subject in respect thereof at the date of the assignment.

Illustration.

(a). A debenture is issued in fraud of a public company to A. A sells and transfers the debenture to B, who has no notice of the fraud. The debenture is invalid in the hands of B.

140. Nothing in this chapter applies to debts secured by negotiable instruments.

CHAPTER XIV.

OF APPORTIONMENT.

141. All rents, annuities, pensions, dividends and other periodical payments shall, upon the determination by death or otherwise, of the interest of the person entitled to receive such payment, be apportioned as if they had been made to accrue due from day to day, but to be payable on the days appointed for the payment thereof.

Nothing in this section shall affect any express provision in any instrument binding on such person.

THE FIRST SCHEDULE.

(a). STATUTES.

Year and chapter.	Subject.	Extent of repeal.
13 Ed. I, c. 22	Waste ...	The whole.
31 Hen. VIII, c. 1	Partition ...	The whole.
32 Hen. VIII, c. 62	Do. ...	The whole.
13 Eliz., c. 5	Fraudulent Conveyances...	The whole.
27 Eliz., c. 4	Do. ...	The whole.
4 Wm. & Mary, c. 16	Clandestine Mortgages ...	The whole.
6 Anne, c. 72	Discovery of deaths of tenants for life.	The whole.

(b). ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
XXIV of 1841	Illusory appointments, &c.	So far as regards illusory appointments.
XXXI of 1854	Modes of conveying land...	Section 17.
X of 1865	Succession ...	Illustration (g) to sec. 107.
IV of 1872	Panjab Laws Act ...	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XX of 1875	Central Provinces Laws Act.	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XVIII of 1876	Oudh Laws Act ...	So far as it relates to Bengal Regulation XVII of 1806.
I of 1877	Specific Relief ...	Section 13, and in sections 35 and 36 the words "in writing."

(c). REGULATIONS.

Number and year.	Subject.	Extent of repeal.
Bengal Regulation I of 1798.	Conditional sales ...	The whole Regulation.
Bengal Regulation XVII of 1806.	Redemption ...	The whole Regulation.
Bombay Regulation V of 1827.	Mortgages in possession ...	Section 15.

THE SECOND SCHEDULE.

FORMS OF ASSURANCES.

(See section 5.)

A.—TRANSFER OF IMMOVEABLE PROPERTY ON SALE.

This grant made the day of 18, between A B of , and C D of . In consideration of rupees paid to the said A B by the said C D, the receipt whereof the said A B hereby acknowledges, he, the said A B, hereby grants unto C D [here describe the property as provided in the Indian Registration Act, section 21]. In witness whereof, the said A B has signed these presents.

Signed in the presence of E F of A B.

B.—EXCHANGE.

This Exchange made the day of between A B of and C D of . Whereas the said A B is the owner of the lands comprised in the first schedule hereunder written, free from incumbrances, and the said C D is the owner of the lands comprised in the second schedule hereunder written, free from incumbrances. And whereas the said A B and C D have agreed to make an exchange in manner hereinafter appearing of the said lands comprised in the said schedules respectively. In

pursuance of the said agreement and in consideration of the lands intended to be hereinafter granted in exchange by the said C D; he the said A B hereby grants unto the said C D the lands situate in specified in the first schedule hereunder written and delineated in the map in the margin of these presents and therein coloured red [or as the case may be] in exchange for the lands intended to be hereinafter granted by the said C D. And the said C D in further pursuance of the said agreement and in consideration of the lands hereinbefore conveyed in exchange by the said A B hereby grants to the said A B the lands situate in specified in the said second schedule hereunder written and delineated in the map in the margin of these presents and therein coloured blue [or as the case may be] in exchange for the lands hereinbefore granted in exchange by the said A B. In witness whereof, we have signed these presents.

A B.
C D.

Signed in the presence of E F of
(The first schedule above referred to).
(The second schedule above referred to).

C.—ENGLISH MORTGAGE OF IMMOVEABLE PROPERTY.

This mortgage-deed made the day of 18 between A B of and C D of . In consideration of Rs. paid to the said A B by the said C D, the receipt whereof is hereby acknowledged, the said A B contracts with the said C D that the said A B will pay to the said C D the sum of Rs. with interest for the same in the meantime at the rate of per cent. per annum on the day of next; and for the consideration aforesaid, he, the said A B, hereby grants to the said C D [here describe the property as provided in the Indian Registration Act, section 21]: Provided that if the said A B pays to the said C D the said sum of Rs. with interest thereon in the meantime at the said rate on the said day of next, then the said C D will, upon the request and at the cost of the said A B, reconvey the said premises to the said A B, or as he shall direct, free from encumbrances by the said C D. In witness whereof the said A B has signed these presents.

Signed in the presence of E F of and G H of

D.—CHARGE.

(a). This assurance made the day of 18, between A B of , and C D of . The said A B hereby renders the lands specified in the schedule hereunder written security for the payment to the said C D of five thousand rupees and interest for the same at the rate of per cent. per , payable on the day of . In witness, &c.

Signed in the presence of E F of and G H of

(The schedule above referred to).

(b). This assurance made the day of 18 between A B of , and C D of . The said A B hereby renders the lands and houses specified in the schedule hereunder written security for the payment to the said C D of the sum which shall be due to him on the balance

of the account, of the said *A B*, not exceeding rupees, together with interest thereupon at the rate of per cent. per . In witness, &c.
Signed in the presence of *E F* of and *G H* of

(The schedule above referred to).

E.—LEASE OF A DWELLING-HOUSE.

This lease made the day of , between *A B* of , and *C D* of . The said *A B* hereby leases to the said *C D* [description of property as required by the Indian Registration Act, section 21], to hold the same from the day of for the term of at the rent of rupees, payable by the said *C D* to the said *A B* in equal payments on the day of and the day of in each year [or in equal monthly payments or in equal quarterly payments, or as the case may be].

And the said *C D* hereby contracts with the said *A B*,

First, that he the said *C D*, during the said term will pay the said rent on the days and in manner aforesaid; and pay all rates and taxes payable in respect of the said premises; and keep in repair all the glass windows belonging to the said house, and not make any alteration in the said premises without the previous consent in writing of the said *A B*, and at the determination of the said term so yield up the same to the said *A B*,

Secondly, that the said *A B* and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same:

Thirdly, that during the said term no offensive business or occupation or nuisance shall be carried on or committed on the said premises, and the same shall be used as a private dwelling-house only:

Fourthly, that the said *C D* will not assign or under-let the said premises without the consent in writing of the said *A B*:

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said *A B* may re-enter upon the said premises and hold the same as if this lease had not been made.

And the said *A B* hereby contracts with the said *C D* that he the said *A B* will keep the said house in good and tenantable repair during the said term.

In witness whereof the said *A B* and *C D* have signed these presents.

A B.
C D.

Signed in the presence of *E F* of

F.—LEASE OF A FARM.

This lease made the day of 18 between *A B* of and *C D* of . The said *A B* hereby leases to the said *C D* the lands in called with the buildings thereon, the particulars whereof are specified in the schedule hereunder written, except all timber and other trees, and the right to enter and cut and remove the same. To hold the same, except as aforesaid, from the day of for the term of years from the day of the date of these presents at the rent of rupees payable by the said *C D* to the said *A B* in equal payments on the day of and the day of

in each year [or as the case may be]. And the said *C D* hereby contracts with the said *A B*—

First, that the said *C D*, during the said term will pay the said rent on the days and in manner aforesaid; and pay all rates and taxes payable in respect of the said premises; and keep the buildings, fences, ditches, gates and fixtures upon or about the said lands in good condition and complete repair and without any alteration except such as the said *A B* shall approve; and will cultivate and manage the said lands in a proper manner, and will not convert into arable land any land now in pasture without the consent of the said *A B*, and will, at the determination of the said term, yield up the said premises in such condition and repair and in proper order as aforesaid unto the said *A B*.

Secondly, that the said *A B*, and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same and to cut and remove the timber and other trees.

Thirdly, that the said *C D* will not assign or underlet the said premises or any part thereof without the consent in writing of the said *A B*.

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said *A B* may re-enter upon the said premises and hold the same as if this lease had not been made.

In witness whereof the said *A B* and *C D* have signed these presents.

Signed in the presence of *E F* of

(The schedule above referred to.)

THE THIRD SCHEDULE.

DECREE FOR SUCCESSIVE REDEMPTIONS.

(See section 61.)

[*A*, third mortgagee ... Plaintiff.
B first mortgagee in possession }
C second mortgagee ... } Defendants.]
D owner of right of redemption }

Account of what is due to the defendant *B* for principal and interest in respect of the said mortgage of 1837, and for costs properly incurred in respect thereof, and tax him his costs of the suit.

Account of the rents and profits of the mortgaged property received by the said defendant *B*, or by any other person by his order or for his use, or which without his wilful neglect or default might have been received. Let what shall be owing on such last mentioned account be deducted from what shall be found due to the defendant *B* for principal, interest and costs as aforesaid.

And upon the defendant *C* paying to the said *B* the balance which shall be remaining due to him for such principal, interest and costs after such deduction within six months after such balance has been declared in court,

Let the said *B* assign the mortgaged property free from incumbrances created by him, or any one claiming under him, or those under whom he claims, and deliver upon oath all documents of title in his possession or power relating thereto to the said *C*, or as he shall appoint.

But in default of the said *C* paying to the said *B* such balance by the time aforesaid, let him stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute for the said *B* his subsequent interest on his said mortgage and tax him his subsequent costs of the said suit. And upon the plaintiff *A* paying to the said *B* what shall be found due to him for principal, interest and costs as aforesaid after such deduction as aforesaid within three months after such amount has been declared in court,

Let the defendant *B* assign the mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said *A*, or as he shall appoint.

But in default of the said *A* paying to the said *B* what shall be found due to him as aforesaid by the time aforesaid, let the said *A* stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said *B* subsequent interest on his said mortgage and tax him his subsequent costs of the said suit, and upon the said *D* paying to the said *B* the amount found due to him for principal, interest and costs as aforesaid, within three months after such amount has been declared in court, let the said *B* assign the said mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said *D*, or as he shall appoint.

But in default of the said *D* paying to the said *B* what shall be found due to him as aforesaid by the time aforesaid, let the said *D* stand absolutely foreclosed of all right to redeem such property.

But in case the said *C* should redeem the said *B* as aforesaid by the time aforesaid—

Let an account be taken of what is due to the said *C* for principal and interest in the mortgage of 1841, and for what the said *C* shall so pay to the said *D* for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said *C* his costs of the said suit,

And upon the said *A* paying to the said *C* what shall be found due to him for such principal, interest and costs within three months after such amount has been declared in court, let the said *C*

assign the said property free, &c., [as above] and deliver upon oath, &c. [as above] to the said *A*, or as he shall appoint.

But in default of the said *A* paying to the said *C* what shall be found due to him as aforesaid by the time aforesaid, let the said *A* stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said *C* his subsequent interest on his said mortgage and on what he shall have paid to the said *B* and tax him his subsequent costs of this suit. And upon the said *D* paying to the said *C* what shall be found due to him for principal, interest and costs as aforesaid within three months after such amount has been declared in court, let the said *C* assign, &c. [as above].

But in default of the said *D* paying to the said *C* what shall be found due to him as aforesaid by the time aforesaid, let the said *D* stand absolutely foreclosed, &c. [as above].

But in case the said *A* shall redeem the said *C* as aforesaid, let an account be taken of what was due to the said *A* for principal and interest on the mortgage of 1861 in the plaint mentioned, and for what the said *A* shall so pay the said *C* for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said *A* his costs of the said suit.

And upon the said *D* paying to the said *A* what shall be found due to him for such principal, interest and costs as aforesaid, within three months after such amount has been declared in court—

Let the said *A* assign the said property free, &c. [as above], and deliver upon oath, &c. [as above], to the said *D*, or as he shall appoint.

But in default of the said *D* paying to the said *A* what shall be due to him for such principal, interest and costs by the time aforesaid, the said *D* is from thenceforth to be absolutely foreclosed, &c. [as above].

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1878. { Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Preliminary 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 9th February 1878 :—

We, the undersigned Members of the Select Committee to which the Bill to define and amend the law relating to the Transfer of Property was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

2. In revising this important measure we have been guided by the three principles which the Government of India desires to regulate its policy of codification, namely, first, that as little change as possible should be made in the substance of the existing law, whether established by the Legislature or declared by judicial decisions: secondly, that no additions should be made to that law, which are not either necessary or clearly expedient, and, thirdly, that interference with contracts fairly made and usages long established is, *prima facie*, undesirable. We have also borne in mind the great deference due to the late Indian Law Commission, by which the bulk of the Bill was framed. With these preliminary remarks we proceed to describe and justify the alterations, omissions and additions which we have made.

3. We have here followed the Contract Act, section 1, by inserting a clause to save all enactments not expressly repealed, such, for instance, as the Acts limiting powers of guardians and managers to make sales and leases, and the provisions of the Panjáb Tenancy Act, section 32, which have been held to restrict to occupancy-tenants the right to sublet. We have also saved all incidents of contracts not inconsistent with the provisions of the Bill. Besides the Malabar mortgagee's option, which the Bill as introduced expressly preserved, there must be many other incidents of Native contracts with which it is desirable not to interfere. We have

Despatch from Secretary of State, No. 26, dated 7th July, 1870, and enclosure.
No. 89, dated 29th July, 1875.
Extract from a letter from the Registrar, High Court, Bombay, dated 14th July, 1877, and enclosure.
Note by the Hon'ble Whitley Stokes, dated 31st July, 1877.
" by H. G. Keene, Esq., District Judge, Agra, dated 31st July, 1877.
" by John Alone, Esq., Judge, Small Cause Court, Agra.
From C. Sanderson, Esq., Solicitor to the Port Commissioners, dated 1st August, 1877.
Note by A. Phillips, Esq., dated 19th September, 1877.
From Under Secretary to Government, Bombay, No. 5958, dated 25th September, 1877, and enclosures.
" Officiating Secretary to Chief Commissioner, Assam, No. 2267 dated 1st October, 1877, and enclosure.
" Secretary to Chief Commissioner, Mysore, No. 6778-5, dated 18th October, 1877, and enclosures.
" Chief Secretary to Government, Fort St. George, No. 2742, dated 20th November, 1877, and enclosures.
" Lakshmi Narayana Pandit, Pleader, High Court, North-Western Provinces, dated 2nd December, 1877, and enclosure.
" Officiating Secretary, Chief Commissioner, Central Provinces, No. 4644—219, dated 3rd December, 1877, and enclosures.
" Chief Secretary to Government, Fort Saint George, No. 2820, dated 28th November, 1877, and enclosure.
" Secretary to Government, North-Western Provinces and Oudh, No. 759A, dated 8th December, 1877, and enclosures.
" Ditto ditto, No. 761A, dated 11th December, 1877, and enclosure.
Memorandum by Pandit Srikishen, Pleader, Judicial Commissioner's Court, Oudh.
From Officiating Secretary to Government of Bengal, No. 4768, dated 12th December, 1877, and enclosures.
Second Note by the Hon'ble Whitley Stokes, dated 27th December, 1877.
From Secretary to Chief Commissioner, British Burma, No. 49-64, dated 12th January, 1878, and enclosures.
" Chief Secretary to Government, Fort St. George, No. 41, dated 8th January, 1878, and enclosure.
" Secretary to Government, Panjáb, No. 232, dated 21st January, 1878, and enclosures.
" Secretary to Government, Bombay, No. 557, dated 25th January, 1878, and enclosures.

CHAPTER I.—Preliminary.

3. We have here followed the Contract Act, section 1, by inserting a clause to save all enactments not expressly repealed, such, for instance, as the Acts limiting powers of guardians and managers to make sales and leases, and the provisions of the Panjáb Tenancy Act, section 32, which have been held to restrict to occupancy-tenants the right to sublet. We have also saved all incidents of contracts not inconsistent with the provisions of the Bill. Besides the Malabar mortgagee's option, which the Bill as introduced expressly preserved, there must be many other incidents of Native contracts with which it is desirable not to interfere. We have

also saved the right to anything affixed to the soil by tenants under leases granted before the proposed Act comes into force.

CHAPTER II.—*Assurances of Immoveable Property.*

4. We have struck out the section relating to easements, as it will more fitly come into the Bill relating to those rights, which is now in preparation.

5. Section 6 of the Bill as introduced would have often rendered persons liable to an obligation, or at least to be sued on an obligation, the existence of which was unknown to them. We think that this is obviously inexpedient, and have therefore made the section an embodiment of the well-known rule, that a contract between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, may be enforced in equity against all persons claiming the former parcel under him with notice of the contract.

6. We think that section 7 of the Bill, as introduced, should be omitted, as it would allow incidents of a novel kind to be devised and attached to property at the fancy or caprice of any owner. It would, moreover, allow the grantee's enjoyment of the property to be destroyed or materially lessened by the exercise of the right reserved.

7. We have also struck out section 9 of the Bill as introduced. The rules of construction therein referred to, besides being inapplicable in some respects to instruments executed *inter vivos*, are contained in the testamentary portion of the Succession Act, which does not apply to Muhammadans anywhere, and applies to Hindús only in the Presidency-towns and the Lower Provinces.

8. We have provided (section 7) rules as to the right of innocent grantees for valuable consideration without notice, of persons like the managers of the property of a minor or an undivided family, childless Hindú widows in possession of their deceased husband's property, and benámídar and other ostensible owners, who have only a restricted power of alienation. Our rules on this head are in accordance with decisions of the Privy Council and the Calcutta High Court.

9. We have redrawn section 13 of the Bill as introduced, so as to save the rights of the creditors of the person paying the consideration for a benámí transaction, and as the section will apply to benámí leases as well as to benámí sales, we have transferred it to chapter II.

CHAPTER III.—*Sales.*

10. We have declared (section 10) the respective liabilities of an intending seller and an intending buyer to make disclosures of defects and advantages.

11. We have introduced into section 11 clauses as to the seller's duty to produce title-deeds for examination, to answer questions respecting the property and to discharge incumbrances; as to the buyer's right to abandon the contract when the seller materially alters the property; and as to the custody and production of title-deeds after completion. We have also declared when the property vests in the purchaser, and explained when the purchase is completed.

12. Clause (a) of section 11 of the Bill as introduced, would have rendered a vendor liable for damage sustained by the purchaser owing to the loss of his bargain, and it would have made a vendor, like a mortgagor, warrant his title as against all the world. We think that in this respect his liability should be restricted, as it is in England, to acts done by himself or those through whom he claims. Section 11, clause (f), has been framed accordingly.

13. Clauses (c) and (f) of the same section, as introduced, are corollaries from the doctrine of equitable ownership and appear to us to be inconsistent with section 12, which declares that a mere contract for sale shall not transfer the property. Why, for instance, should the buyer be made liable to bear loss arising from destruction of property which is not his own? We have therefore omitted these clauses. Under any circumstances they would have been of little use in a country where, as a rule, the making of the contract is immediately followed by the completion of the purchase.

14. We have provided (section 12) for cases where, before completion, the buyer becomes insolvent. This provision is modelled on the present English law, 32 & 33 Vic., c. 71, ss. 23, 24. We have also provided for the following matters:—

- (a) the liability to the seller of the buyer of a leasehold (section 13);
- (b) the liability to the seller of the buyer of an equity of redemption (section 14);
- (c) money received under a fire-policy by the seller for damage done after the date of the contract (section 15);
- (d) joint-purchases (section 17);
- (e) the rights arising where two estates are subject to a common charge and one of the estates is sold (section 18);
- (f) the exemption of *bona fide* buyers of trust-property from seeing to the application of the purchase-money (section 19);
- (g) the rights of the seller where there is default on the part of the buyer and the rights of the buyer where there is default on the part of the seller (section 20).

CHAPTER IV.—*Exchanges.*

15. In this chapter, which corresponds with chapter V of the Bill as introduced, we have made no substantial change except the insertion of a section (22), providing (in accordance with the Code Civil, Art. 1704) that if one of the parties prove that the other was not owner

of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

16. We have also provided, in accordance with the same Code, Art. 1705, that the party deprived of the thing he has received in exchange by reason of invalidity of title caused by anything done by the other party or any person through whom the latter claims, may at his option sue for compensation or sue for the thing given by him.

CHAPTER V.—*Mortgages and Charges.*

17. We have made it clear that the mortgages here dealt with are only mortgages of immoveable property and sub-mortgages. Mortgages of policies, ships, machinery, furniture, cattle and other moveable property require to be separately treated.

18. We have inserted a section (26) requiring that every mortgage shall be created by an assurance signed by the mortgagor and attested by at least two witnesses. As mortgages by verbal agreement are now rarely if ever made, this will not substantially alter the present practice, and will obviously tend to prevent fraud and litigation.

19. The Bill as introduced permits the mortgagor to deposit the amount due only in the District Court. This might lead to much inconvenience, and we have modified section 28, clause (b), so as to allow the mortgagor to deposit in any Court in which he could have instituted a suit for redemption.

20. We have, in accordance with the present law, precluded (section 28) a person interested in part only of the mortgaged property from redeeming his own part only, and a person interested in part only of the mortgage-money from foreclosing his own part only.

21. We have given (section 29) the mortgagee the rights which he has under the covenants for title contained in an English mortgage-deed. When the mortgagee has a right to sue for the mortgage-money, these covenants are of no practical use during the continuance of the mortgage; but they become valuable after a foreclosure or sale.

22. We have declared (section 30) that, where the property is a lease for years and the mortgagee, while in possession, obtains a renewal, the mortgagor upon redemption shall have the benefit of the new lease.

23. We have imposed (section 32) on a mortgagor making a subsequent mortgage the duty of disclosing to the subsequent mortgagee the previous mortgages, and of giving notice to the prior mortgagees of the subsequent mortgage.

24. Although from the theoretical point of view there is much to be said in favour of discarding the distinctions between the various kinds of mortgages used in India, we think that the amount of simplicity gained would not justify the amount of disturbance created, and that, in practice, confusion and hardship would be caused if simple mortgages and mortgagees by conditional sale were allowed (as they would be by the Bill as introduced) to take possession, or if simple and usufructuary mortgagees were allowed to foreclose. Moreover, any such extension of the power to foreclose would enable large classes of speculators and money-lenders to defeat the intentions with which the Legislature framed the new Code of Civil Procedure, sections 320—322, by obtaining simple mortgages and then instituting foreclosure-suits. We have therefore introduced (section 34) a clause the effect of which will be to maintain the law as it stands in this respect.

25. We have also (section 34) prohibited mortgagees from interfering with the right of the public to the continued use of undertakings, such as canals and railways, in the maintenance of which the public are interested. The remedy of such mortgagees will be to obtain a receiver of the profits of the undertaking.

26. We have provided (section 36) for the case where the parties to a mortgage have omitted to stipulate expressly for interest.

27. We are of opinion that, in the absence of an express contract to the contrary, no mortgagee should be entitled as such to take possession, and we have inserted (section 37) a clause to this effect. We have, however, allowed the mortgagee to sue for a receiver after the expiration of one year from the time when the principal has become payable, or after interest has been in arrear for six months; and we have empowered the Court, in any suit for foreclosure or sale, to appoint a receiver pending the proceedings in the suit.

28. We think that the mortgagee should be allowed to sue for the mortgage-money in four cases only, namely, (1) where the mortgagor binds himself expressly to pay the loan, (2) where the mortgagor remains in possession and allows the property to be sold for arrears of revenue, (3) where the property is destroyed by diluvion, fire or other superior force, and (4) in the case of an usufructuary mortgage, where the mortgagor is unable to give or secure possession. We have inserted a section (38) to this effect.

29. We have considered the question as to whether we should validate powers of sale in mortgages of property situate in the Mufassal, and we have come to the same conclusion as the late *Sadr Dīwānī Adālat* came to in 1842, namely, that it would not be safe to entrust Indian

money-lenders with powers so liable to abuse. We have therefore framed the section (39) corresponding with section 24 of the Bill as introduced, so as to invalidate such powers except where the lender is the Government, or the property is situate in the Presidency Towns or Rangoon.

30. We have limited (section 40) the right of a mortgagee in possession to insure to cases in which the property is insurable at ordinary rates. In the case of an inflammable property, the mortgagee might, under the Bill as introduced, impose an unfair burden on the mortgagor.

31. We have provided (section 41) for accessions to the mortgaged property.

32. We have framed the section (43) corresponding with section 17 of the Bill as introduced, so as to exempt mortgagees who, under a contract in writing, take the profits of the mortgaged property in lieu of interest, from keeping accounts of their receipts.

33. Where a mortgagor in possession fails to pay arrears of revenue and the estate is consequently sold, our Courts have ruled that the mortgagee has a charge on the surplus of the sale-proceeds after payment thereout of such arrears. We have in section 45 adopted this ruling.

34. The Bill as introduced had nothing to shew that Lord Denman's doctrine in *Pickard v. Sears* applies to mortgages. We have therefore inserted the following :—

"46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee."

35. The Bill should, we think, embody the equitable principles that a creditor who can satisfy his debt out of several funds shall so exercise his right as not to take from another creditor the fund which forms his only security, and that a fund which is equally liable with another to pay a debt shall not escape because the creditor has been paid out of that other fund alone. We have therefore inserted sections (50, 51) as to what English lawyers call marshalling securities and contribution.

36. Though the matter is one rather of procedure than of substantive law, we have inserted a rule (section 52) as to the proper parties to suits for redemption, foreclosure or sale, which will save the right of subsequent incumbrancers to redeem, and, if a decree for sale is made, conclude them.

37. We have provided (sections 54 and 60) that in suits for foreclosure and redemption, upon good cause shewn, the time fixed by the Court for payment may be enlarged. We believe that this power (which is constantly exercised by Courts of equity) will be in accordance with the feelings of the people of many parts of India where, until recently, the power to redeem was held to last for ever, and even the long term of sixty years fixed by the Limitation Act is sometimes regarded as an unfair innovation.

38. We have designedly withheld power to open foreclosures.

39. We have enumerated the persons entitled to redeem as follows :—

"58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property :—

- (a) any person (other than the mortgagee) having any interest in or charge upon the property :
- (b) any person having any interest in or charge upon the right to redeem the property :
- (c) any surety for the payment of the mortgage-debt or any part thereof :
- (d) the guardian of the property of a minor mortgagor :
- (e) the committee or other legal curator of a lunatic or idiot mortgagor :
- (f) the judgment-creditor of the mortgagor, when he has obtained execution :
- (g) a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for the sale of the mortgaged property.

Explanation.—An easement is not an interest within the meaning of clause (a)."

40. When property is mortgaged for successive debts to successive mortgagees, we have expressly authorised (section 62) any mesne mortgagee to institute a suit to redeem the prior mortgagees and to foreclose those that are posterior to himself. We have given in the third schedule a form of the decree passed in such a suit.

41. We think that as a person having a charge has a mere right of realization, he should not be allowed to foreclose, and should be only entitled, under the proposed Act, to institute a suit for the sale of the property charged. We have framed section 68 accordingly. We have introduced a section (69) providing for the merger of charges. But the section in its present form is not to be understood as representing our final opinion on the subject.

CHAPTER VI.—*Leases.*

42. We have prefixed to this chapter a section (70) declaring the respective duties of proposing lessors and lessees to make disclosures of defects and advantages.

43. As the law stands, both in England and, as a general rule, in India, there is no implied warranty on the letting of land or an unfurnished house that it is fit for cultivation or occupation; there is no implied obligation on the landlord to repair the premises, and, in

the absence of a contract to the contrary, the tenant is bound to keep and leave them in good repair; and the landlord does not warrant his title, but merely covenants that the tenant paying his rent and performing his covenants may peaceably enjoy the property during the term without interruption by the landlord or any one claiming through him. We think that the Bill should, in these respects, accord with the law as above stated, and we have therefore struck out, in section 44, of the Bill as introduced the latter half of clause (b) and the whole of clause (f), and substituted for clauses (c) and (d) a clause providing for quiet enjoyment by the lessee. But there is no doubt that, in certain parts of India and with regard to certain classes of houses, usages have become established with regard to repairs, with which it is undesirable to interfere. We have, therefore, made our provisions as to liability to repair subject to local usage.

44. Where part of the property leased is destroyed by superior force, we think that the lease should become void as to that part, that any rent or fine payable under the lease should proportionately abate, and that a proportionate part of any fine paid by the lessee should be returned. If the lessor reinstate the part destroyed, he and the lessee can come to a new agreement. We have altered clause (i) in accordance with these views.

45. We think that no lessee should, without the lessor's consent, erect any permanent structure on the property, except for agricultural purposes, and we have made provision to that effect in section 71, clause (m). Under the Bill as introduced the tenant might have erected unsightly buildings on his holding and thereby seriously injured the landlord's contiguous property.

46. We have struck out the words authorising a lessee to remove fixtures after the termination of his lease. They might have prevented the lessor from letting the property to another at the end of the term.

47. We have declared (section 71, clause r) that the power of transfer conferred on a lessee shall not be deemed to authorise an occupancy-ryot to assign his interest. This is the law in Bengal, in the absence of a special custom: the saving clause in section 2 will leave unaffected the right of occupancy-tenants in the Panjab.

48. We have provided (section 73) for the insolvency of the lessee, and enabled the receiver of his property, with the leave of the Court, to disclaim the property leased. This provision, like the similar clause in chapter III, is founded on 32 & 33 Vic., c. 71, sections 23, 24.

49. We have declared (section 74), in accordance with the present law, that a tenancy begins on entry, and that a lessee before entry cannot sue for trespass.

50. We have stated (section 76) the various ways in which a lease may be determined: we have explained (section 77) the law as to the waiver of forfeiture or a notice to quit; and we have provided by the same section for relief against forfeiture for non-payment of rent. Power to grant such relief has long been exercised by Courts of equity on payment of arrears and the landlord's costs, and a like power was, by 23 & 24 Vic., c. 126, conferred on the Common-law Courts. Act X of 1859, section 78, and Bengal Act VIII of 1869, section 52, provide for stay of execution of a decree for ejectment on payment into Court within fifteen days from its date, and we propose to leave this procedure untouched.

CHAPTER VII.—*Settlements.*

51. Strong representations have been made to us that, in the case of European and East Indian married women, restraints on anticipation should continue to be allowed. We have therefore added a proviso to section 82 (corresponding with section 52 of the Bill as introduced) which will have the desired effect.

52. We think that section 83 in its present state requires further consideration. But in deference to the Indian Law Commissioners we have let the section stand as they framed it.

53. We think sections 85 and 86 (corresponding with sections 55 and 56 of the Bill as introduced) should not apply to Natives; and we have made a provision to this effect.

CHAPTER VIII.—*Discretion of the Courts to deal with settled Land.*

54. We think that the delicate jurisdiction which this chapter proposes to confer should be exercisable only by the High Courts. We have altered the wording of section 88 accordingly.

55. We have recast section 90 (=section 68 of the Bill as introduced) so as to restrict the privilege of appearing, &c., to persons interested in the land and to persons permitted by the Court to appear.

CHAPTER IX.—*Gifts for Religious and Charitable Purposes.*

56. We have exempted Natives from the operation of this chapter, which would have interfered with their religious usages: we have confined it expressly to immoveable property; and we have provided that notice of the assurances contemplated shall be given to the Local Government.

CHAPTER X.—*Owners of Limited Interests.*

57. It is said that Hindú law allows the person increasing by his own exertions the value of an estate a larger share in the increase than he possesses in the corpus. We have therefore

saved (section 99) in such cases any benefit to which the person making the increase is entitled under his personal law.

58. We have in the section (100) relating to the discovery of the deaths of tenants for life, taken care that the Court shall not be authorised to compel the appearance in public of pardah-women.

CHAPTER XI.—Powers.

59. We have here added rules declaratory of the present law, as to the following matters:—

- (a) the revocation of appointments (section 107):
- (b) the delegation of powers (section 108):
- (c) the application of the doctrine of election to appointments (section 120):
- (d) gifts by implication to the objects of powers (section 125):
- (e) the priority of interests created under powers (section 127):
- (f) the extinguishment of powers (section 128).

CHAPTER XII.—Property held by several Persons.

60. We have, at the request of our honourable colleague Mahārājā Jotindra Mohan Tagore, declared (section 130) that nothing in the clause authorising the Court in a suit for partition, to direct a sale and distribute the proceeds, shall apply to the property of an undivided family. But we have reason to believe that, in the Hindū community of Calcutta much difference of opinion exists as to the expediency of making such declaration, and we invite the especial attention of the Local Governments to this matter.

61. We have provided (section 134) that the buyer or mortgagee of a share of undivided immoveable property takes subject to the right of the co-owners to enforce a partition, and that, when such partition is effected, his right extends only to the share allotted to his transferor.

CHAPTER XIII.—Assignments of Things in Action.

62. When the debtor receives notice of the assignment, we have provided (section 137) that he shall give effect thereto unless he resides, or the property is situate, in a foreign country, and the title of the person in whose favour the assignment is made is not complete according to the law of such country.

The First Schedule.

63. We have added to the enactments proposed for repeal, 4 Wm. & Mary, c. 16, as to clandestine mortgages, a matter provided for by section 32 of the amended Bill, Act XXXI of 1854, section 17, which is embodied in section 19 of the amended Bill, and Act I of 1877, section 13, which is inconsistent with section 12 of the same Bill. We have also, by repealing the words 'in writing' in the Specific Relief Act, sections 35 and 36, rendered those sections applicable to oral contracts.

The Second Schedule.

64. We have added forms of an exchange and an English mortgage, and for the form of lease contained in the Bill as introduced, we have substituted forms of a lease of a dwelling-house and a farm.

65. We have now enumerated the changes which we have made in the substance of the Bill. We have also made some in its wording and arrangement.

66. We recommend that the Bill as now amended be republished with this report in the *Gazette of India* and sent to the several Local Governments for consideration and for republication in the local Gazettes. In order to give ample time for the further discussion of so important a measure, we think that no steps should be taken to pass it into law until the Council re-assembles next November.

67. We desire, in conclusion, to express our obligations to the gentlemen who have favoured us with criticisms on the Bill. We are especially indebted to the Honourable Raymond West, a Judge of the High Court of Bombay; Mr. Grant, Officiating Judicial Commissioner of the Central Provinces; Pandit Lakshmi Nārāyana of Lucknow; Mr. J. W. Smyth, a Judge of the Panjab Chief Court, Muttusāmi Ayyar, C. I. E., Acting Judge of the Court of Small Causes at Madura, and Srīnivāsa Rao, a Judge of the Court of Small Causes at Madras; and Mr. Stokes desires to acknowledge some valuable remarks privately communicated to him by Sir R. Garth.

WHITLEY STOKES.

E. C. BAYLEY.

A. J. ARBUTHNOT.

F. R. COCKERELL.

JOTINDRA MOHAN TAGORE.

G. H. P. EVANS.

G. C. PAUL.

CALCUTTA;
The 2nd February 1878.

No. II. THE TRANSFER OF PROPERTY BILL, 1878.

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No. II.

A Bill to define and amend the law relating to the Transfer of Property, and for other purposes.

WHEREAS it is expedient to define and amend the law relating to the transfer of property, to owners of limited interests, and to powers, property held by several persons and apportionment; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Transfer of Property Act, 1878."

Short title.

Extent. It extends to the whole of British India;

Commencement. And it shall come into force on the first day of January 1879.

2. On and from that day the enactments specified in the first schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof. But nothing herein contained shall be deemed to affect—

(a) the provisions of any enactment not hereby expressly repealed:
 Saving of certain Acts, incidents, rights, liabilities, &c. (b) any incidents of any contract which are not inconsistent with the provisions of this Act:

(c) any right or liability acquired or incurred before this Act comes into force, or any remedy in respect of any such right or liability:

(d) the right to anything affixed to the soil by the tenant under any lease granted before this Act comes into force:

(e) any right of pre-emption acquired after this Act comes into force:

(f) any sale in execution of a decree or order or for arrears of rent or revenue:

And nothing contained in sections 85 and 86 and Chapter IX shall apply to Hindús, Muhamma-dans or Buddhists.

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

Interpretation-clause. "assurance" means any non-testamentary instrument which purports or operates to create, transfer,

or otherwise dispose of, whether in present or in future, any right, title or interest, whether vested or contingent, to or in immoveable property:

"grantor." the person so creating, transferring or otherwise disposing, is called a grantor: the person in whose

"grantee." favour such creation, transfer or disposition is made, is called a grantee; and the

"grant." operation effected by an assurance is called a grant:

"registered" means registered in British India under the law for the time

"registered." being in force regulating the registration of documents:

"affixed to the soil" means—

"affixed to the soil." (a) imbedded in the soil, as in the case of walls:

(b) permanently resting upon it, as in the case of buildings; or

(c) attached to what is so imbedded or so rests, as by means of nails, bolts, screws, cement, solder or other permanent fastening.

All words occurring in this Act and defined in the Indian Contract Act, Words defined in Act 1872, shall have the meaning attributed to them respectively by that Act.

CHAPTER II.

OF ASSURANCES OF IMMOVEABLE PROPERTY.

4. Every person competent to contract may make an assurance of immoveable property: but subject to the law for the time being in force as to the circumstances and extent in and to which he may dispose of such property.

Persons competent to make assurances. Form of assurance. 5. An assurance may be made in the form in the second schedule hereto annexed, or in any other form which expresses an

intention thereby, and without any further act on the part of the grantor, to create, transfer or otherwise dispose of any right, title or interest to or in immoveable property.

6. Unless a contrary intention appears by the assurance, it shall be deemed to pass to the grantee all the interest which the grantor is capable of passing in the object of the grant, and to comprise—

(a) standing trees and all other products of the soil;

(b) things affixed to the soil, and, in the case of machinery so affixed, the moveable parts thereof;

(c) in the case of a house, the locks, keys, bars, doors and windows.

7. The owner of immoveable property cannot give to another a title there-to higher or more free from incumbrance than his own,

and when he has only a restricted power of alienating the property, he cannot give to another a title thereto valid as against third parties, except upon an alienation within the restriction :

Provided that where a grantor makes a grant as Protection to innocent (a) the manager of the grantees for value. property of a minor or an undivided family, (b) a childless Hindú widow in possession of her deceased husband's property, or (c) a benámídar or other ostensible owner, the grantee's title shall not be impeached if the grant has been made for a consideration and the grantee has acted in good faith and used due care and diligence to ascertain that the grantor had power to make the grant.

8. A contract in writing between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, is binding on all persons claiming the former parcel under him with actual knowledge of the contract, and may be enforced by the owner of the latter parcel or his legal representative.

A contract in writing between the owner of certain land and any other person, that the former shall do or refrain from doing something on the land for the benefit of the public, is binding on all persons claiming the land under the former with actual knowledge of the contract, and may be enforced by the latter, or his legal representative, or by the Secretary of State for India in Council.

9. Where a grant of immoveable property for a consideration is made to one person, and the consideration is paid by another, no trust shall result in favour of the person by whom such payment is made; but the property shall vest in the grantee, subject only to the provisions next following.

Every such grant shall be presumed to be fraudulent as against the creditors, at that time, of the person paying the consideration; and where a fraudulent intent is not disproved, a trust shall result in favour of such creditors to the extent necessary to satisfy their just demands.

CHAPTER III.

OF SALES OF IMMOVEABLE PROPERTY.

10. A person proposing to sell immoveable property need not disclose defects therein which the buyer might with ordinary care discover: but the proposing seller must not conceal, or attempt to conceal, such defects, and he must disclose to the buyer all other defects therein of which the former is, and the latter is not, aware.

Where the proposing buyer stands, or has stood, as regards the property, in a fiduciary relation to the seller, he must disclose to the seller any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to buy immoveable property need not disclose any fact unknown to the seller which increases the value of the property itself: but the proposing buyer must disclose any such fact which increases the value of the seller's interest therein, and of which the former is, and the latter is not, aware.

Illustrations.

(a.) A proposes to sell a field to his neighbour B. A need not disclose the existence of an open foot-path over the field.

(b.) A proposes to sell a mine to B, who has the opportunity of examining it. A need not disclose the fact that he has himself worked the mine, but has abandoned the working as unprofitable.

(c.) A proposes to buy B's field. There is not, and never has been, any fiduciary relation between A and B. A need not disclose the fact that there are minerals under the field, though he knows that B is ignorant of it.

(d.) A proposes to buy from B his interest in certain property to which B is entitled on C's death. C, to the knowledge of A, but not of B, is actually dead or is about to die. A is bound to disclose this fact to B.

11. Unless a contrary intention appears from the contract or assurance, the Rights and liabilities buyer and the seller of immoveable property respectively have the rights, and are subject to the liabilities, mentioned in the ten rules next following, or such of them as are applicable to the property sold:

(a.) The seller must produce to the buyer, for examination, all documents of title relating to the property which are in his possession or power, and must inform the buyer of all facts not apparent thereon which affect the seller's power to fulfil his contract, and must answer to the best of his information all relevant questions put to him by the buyer in respect to the property or the title thereto.

(b.) When the buyer has been let into possession of the property before payment of the whole of the purchase-money, the seller has a charge upon the property for the amount of the purchase-money, or any part thereof, remaining unpaid, and for interest on such amount or part; but as soon as the assurance, if any, is registered, such charge shall cease except as against the buyer.

(c.) Unless the buyer has improperly declined to complete the purchase, he has, against the seller, a charge on the property, to the extent of the seller's interest therein, for the amount of any purchase-money properly paid by the buyer in anticipation of the completion of the purchase, and for interest on the amount of such payment; and, when the buyer properly declines to complete the purchase, also for the deposit (if any) and for his costs (if any) of a suit by himself or the seller to compel specific performance of the contract or to obtain a decree for its rescission.

(d.) If the seller alter the property in any particular which does not admit of compensation or reinstatement, the buyer may decline to complete the purchase.

(e.) When the buyer has been let into beneficial possession of the property before completion of the purchase, and the purchase is not completed owing to defects in the seller's title, the buyer is not liable to pay for his use of the property.

(f.) The seller must discharge all incumbrances on the property existing at the date of the contract. The buyer may retain out of the unpaid purchase-money the amount of such incumbrances and shall pay the amount so retained to the parties entitled thereto.

(g.) On payment or tender of the amount due in respect of the purchase-money, the seller is bound to execute a proper assurance of the property when the buyer tenders it to him for execution at a proper time and place.

(h.) On completion of the purchase, the property vests in the buyer, and the buyer is entitled

to all documents of title relating to the property which are in the seller's possession or power:

Provided that (1) where the seller retains any part of the property comprised in such documents, he is entitled to retain them all, and (2) where the whole of such property is sold to different buyers, the buyer of the lot of greatest value is entitled to such documents. But in case (1) the seller, and in case (2) the buyer, of the lot of greatest value, is bound, upon every reasonable request by the buyer, or by any of the other buyers, as the case may be, or by any person claiming under him, and at the cost of the person making the request, to produce the said documents and furnish such true copies thereof as he may require; and, in the meantime, the seller or the buyer, as the case may be, of the portion of greatest value, must keep the said documents safe, uncanceled and undefaced, unless prevented from so doing by fire or other inevitable accident.

(i.) In the absence of fraud, concealment and misrepresentation, the seller is not answerable for any defect in the property sold.

(j.) Unless the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer, *first*, that notwithstanding anything done by the seller or any person through whom he claims, the seller has power to grant the property to the buyer, free from incumbrances; *secondly*, that the seller and all persons claiming any interest in the same through or for him, or any person through whom he claims, will on demand execute and deliver to the buyer at his expense any further assurance of the same that may reasonably be required; and, where the property is leasehold, *thirdly*, that the lease is valid and subsisting and that the rent reserved thereby, the conditions contained therein and the contracts binding on the lessee, have been paid, performed and observed down to the completion of the purchase.

When the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer that the seller has done no act whereby the property is incumbered or whereby he is hindered from granting it.

EXPLANATION.—A purchase is completed within the meaning of this chapter when possession of the property is delivered to the buyer. When the transfer is made by assurance, such delivery takes place when the assurance is executed by the seller and (if its registration be required by law) registered. When the transfer is not made by assurance, such delivery takes place, in the case of an incorporeal right, when the parties consent to the delivery, and, in the case of other immoveable property, when the buyer becomes capable of exercising physical control over it and determines to exercise such control on his own behalf, or on behalf of the person whom he represents.

12. A contract for, or relating to, the sale of immoveable property, shall not have the effect of creating any interest in, or charge on, such property; but the only right of any person under the contract shall be to apply for specific performance, or for compensation, or for both, according to the rules laid down in the Indian Contract Act, 1872, the Specific Relief Act, 1877, and section twenty.

13. If, before completion of the purchase, the buyer is declared insolvent, the receiver of his property

appointed under the Code of Civil Procedure, section 351, may, if the contract is unprofitable, by writing under his hand disclaim the same, and thereupon the contract shall be deemed to be determined from the date of the declaration: provided that the receiver shall not disclaim such contract in cases where an application in writing has been made to him by any person having any interest in the property, requiring him to decide whether he will disclaim or not, and the receiver has, for a period of not less than twenty-eight days after the receipt of such application or such further term as may be allowed by the Court, declined or neglected to give notice whether he disclaims the contract or not.

Any person injured by the operation of this section shall be deemed a creditor of the insolvent to the extent of such injury and may prove the same as a debt under the insolvency.

14. As between the seller and buyer of leasehold property, the buyer is, in the absence of a contract to the contrary, bound to pay the rent reserved by the lease and accruing due after completion of the purchase, to perform the contracts by the lessee, and to indemnify the seller and his legal representative against all claims for non-payment of such rent or breach or non-observance of such contracts.

15. As between the seller and buyer of a right to redeem mortgaged property, the buyer is, in the absence of a contract to the contrary, bound (a) to pay to the mortgagee or his legal representative the principal sum which, on completion of the purchase, is owing on the security of the mortgage, and all interest for the time being due for the same, when payment thereof, respectively, is lawfully demanded, and (b) to indemnify the seller and his legal representative against the payment thereof, and against all claims for non-payment thereof, respectively.

16. If at the date of the contract the property is insured against loss or damage by fire, the buyer, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the seller may actually receive under the policy, or so much thereof as may be necessary, to be applied in reinstating the property.

17. When two or more persons purchase any immoveable property, with separate funds belonging to them respectively, they shall, in the absence of a contract to the contrary, be interested in such property in proportion to the shares of the purchase-money which they respectively advanced.

18. When two properties are subject to a common charge, and one of the properties is sold, the buyer is, as against the seller and his legal representative, in the absence of a contract to the contrary, entitled to have the charge satisfied out of the other property, so far as such property will extend.

19. When any property is sold, the proceeds of which are subject to any trust, the *bond fide* buyer of the property is not bound to see to the application of the purchase-money to the purposes of the trust.

20. When the buyer fails to perform any duty imposed on him, as such, by this Act or any other law for the time being in force, the seller may, notwithstanding anything contained in the Indian Contract Act, 1872, section 56, sue the buyer for compensation for such non-performance.

When the seller fails to perform any duty imposed upon him, as such, by this Act or any other law for the time being in force, the buyer may either sue under the Specific Relief Act, 1877, to have the contract rescinded, or may affirm it and sue for compensation for its non-performance. In the latter case, the buyer may recover his expenses reasonably incurred, after the contract was entered into, in relation to the attempted purchase; and in each case he may recover his deposit (if any) with interest thereon.

CHAPTER IV. OF EXCHANGES.

21. When two persons contract to mutually "Exchange" defined. give one thing for another, neither thing or both things being money only, the contract is called a contract of exchange.

22. If one of the parties prove that the other was not owner of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

The party deprived of the thing he has received in exchange by reason of anything done by the other party or any person through whom the latter claims, may, at his option, sue for compensation or sue for the thing given by him.

23. Save as otherwise provided in this chapter, each party has the rights and is subject to the liabilities of a seller as to that which he gives, and has the rights and is subject to the liabilities of a buyer as to that which he takes.

24. On an exchange of money, each party there- by warrants the genuineness of the money given by him.

CHAPTER V.

OF MORTGAGES AND CHARGES.

25. When, for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, one person transfers to another a right over specific immoveable property, the transfer is called a mortgage, the transferor is called a mortgagor, the transferee a mortgagee, the money of which payment is secured is called the mortgage-money, and the assurance by which the transfer is effected is called a mortgage-deed.

For the purposes of this chapter, any person entitled as heir, legatee, assignee, lessee or otherwise than as a mortgagee to the interest of the transferor in the property subject to the mortgage, or

any part of such interest, is a mortgagor; and any person entitled as heir, legatee, assignee or otherwise to the interest of the transferee under the mortgage, or any part thereof, is a mortgagee.

Where the mortgagor transfers the property to the mortgagee conditionally upon the non-payment of the mortgage-money at a certain date, the transaction is called an English mortgage.

Where the mortgagor delivers possession of the property to the mortgagee, and authorises him to retain such possession and to pay himself from the rents and profits of the property the interest, or the principal and interest, of the mortgage-money, the transaction is called an usufructuary mortgage.

Where the mortgagor binds himself personally to repay the mortgage-money, and pledges the property as collateral security for the repayment, but does not deliver possession of the property, or contract that in default of payment of the principal and interest at a certain date the property shall pass to the mortgagee, the transaction is called a simple mortgage.

Where the mortgagor not so binding himself and not delivering possession of the property, contracts that, on default of payment of the principal and interest at a certain date, the property shall pass to the mortgagee, the transaction is called a mortgage by conditional sale.

26. A mortgage can be effected only by assurance signed by the mortgagor and attested by at least two witnesses.

27. The deposit of title-deeds with intent to create a mortgage on the property comprised therein, but without actual transfer of such property, shall be deemed to be only evidence of a contract to execute a mortgage of the property.

Rights and Liabilities of Mortgagor.

28. A mortgagor has the following rights as against the mortgagee:—

(a) at any time after the mortgage-money has become payable, or has been paid, and before an order absolute has been made foreclosing his right to redeem the mortgaged property or the property is duly sold in pursuance of a decree or under a power conferred by the mortgage-deed, he may, on payment of tender of the mortgage-money remaining due, require the mortgagee to re-grant the property to him, or to execute an acknowledgment in writing that any right in derogation of his ownership or other interest granted to the mortgagee has been extinguished.

(b) at any time after the mortgage-money has become payable and before such suit is barred, he may, tender to the mortgagee at a proper time and place, or deposit in any Court in which he might have instituted a suit for redemption of the mortgaged property, to the account of the mortgagee, the whole amount for the time being due on the mortgage.

Nothing in this section shall be deemed to authorise a person interested in part only of the

mortgaged property to institute a suit for the redemption of his own part only, except where there is but one mortgagee and the mortgagor's interest in part of the property becomes vested in such mortgagee.

29. In the absence of a contract to the contrary, the mortgagor shall be deemed to contract with the mortgagee, first, that the mortgagor has power to grant the property to the mortgagee, free from incumbrances; secondly, that the mortgagor and every person claiming any interest in the same will on demand (at the cost until foreclosure or sale of the mortgagor and afterwards of the person requiring the same) execute every such assurance of the same that may reasonably be required; and, where the property is leasehold, thirdly, that the lease is valid and subsisting, that the rent reserved thereby, the conditions contained therein, and the contracts binding on the lessee have been paid, performed and observed down to the execution of the mortgage-deed; and that the mortgagor will, so long as the security exists, pay the rent reserved by the lease, perform the conditions contained therein and observe the contracts binding on the lessee and indemnify the mortgagee against all claims sustained by reason of the non-payment of the said rent or the non-performance or non-observance of the said conditions and contracts.

30. Where the mortgaged property is a lease for a term of years, and the mortgagee, while in possession of the property, obtains a renewal of the lease, the mortgagor, upon redemption, shall, in the absence of a contract to the contrary, have the benefit of the new lease.

31. A mortgagor in possession of the mortgaged property must not commit waste thereon, if the security is insufficient or will be rendered insufficient by such waste.

Explanation.—A security is insufficient within the meaning of this section unless the value of the mortgaged property exceeds by one-third, or, if consisting of buildings, exceeds by one-half, the mortgage-money.

32. A mortgagor proposing to make a second or other subsequent mortgage of the mortgaged property shall, before effecting the mortgage, give the second or other subsequent mortgagee notice in writing under his hand of the prior mortgage or mortgages, and a mortgagor making a second or other subsequent mortgage of the mortgaged property shall, as soon as may be, give the prior mortgagee or mortgagees like notice of such mortgage.

A mortgagor failing to give any notice required by this section, in addition to any other liability resulting from such failure, shall, when the accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

33. If the owner of two or more properties creates separate mortgages on them by separate assurances, each mortgage may, be dealt with irrespectively of the other, though the mortgages are created in favour of the same mortgagee.

Illustration.

A, the owner of farms Z and Y, mortgages Z to B for Rs. 1,000. A afterwards mortgages Y to B for Rs. 1,000, making no stipulation as to any additional charge on Z. A may institute a suit for the redemption of the mortgage on Z alone.

Rights and Liabilities of the Mortgagee.

34. In the absence of a contract to the contrary, the mortgagee may, at any time after the mortgage-money has become payable to him, and before a decree has been made for the redemption of the mortgaged property, or the mortgage-money has been paid, institute against the mortgagor (1) a suit for a foreclosure of his right to redeem the property with or without possession thereof, or (2) a suit for a sale of the property, or (3) a suit for such foreclosure or sale.

Nothing in this section shall be deemed—

(a) to authorize a simple mortgagee to institute a suit for a foreclosure, or an usufructuary mortgagee to institute a suit for a foreclosure or sale, or a conditional mortgagee to institute a suit for a sale;

(b) to authorize the mortgagee of a railway, canal or other work in the maintenance of which the general public are interested to institute a suit for a foreclosure or sale; or

(c) to authorize a person interested in part only of the mortgage-money to institute a suit relating only to a corresponding part of the mortgaged property: but he may institute any of the suits mentioned in that clause, which, under this Act, he is authorized to institute, relating to the whole of the mortgaged property, making the other mortgagees, if they cannot or will not join as plaintiffs, defendants.

35. Where the mortgagor deposits money in court under section twenty-eight, the Court shall forthwith cause written notice of the deposit to be served on the mortgagee, and the mortgagee may, on depositing the mortgage-deed in the same court and on filing a written statement (verified in manner prescribed by law for the verification of plaints) of the amount due to him under the mortgage, apply for and receive in payment of such amount the money so deposited.

36. When the mortgagor and mortgagee have contracted as to the payment of interest on the principal money for the time being due to the mortgagee under the mortgage, interest shall be payable in accordance with such contract: Provided that, where the mortgagor has tendered or deposited in court under section twenty-eight the whole amount due to the mortgagee, such interest shall cease from the date of the tender or from the earliest time when the mortgagee could take such amount out of court, as the case may be.

Where no such contract has been entered into, the mortgagee is entitled to interest on such principal money at the rate of six per cent. per annum.

37. In the absence of an express contract to the contrary, no mortgagee shall be entitled as such to take possession of the mortgaged property; but at any time after the expira-

tion of one year from the time when the principal money has become payable according to the terms of the mortgage-deed, or after any interest thereon has been in arrear for six months, he may institute a suit for the appointment of a receiver of the rents and profits of the whole or any part of the same.

In any suit for a foreclosure or sale, the Court may, if it think fit, appoint such a receiver pending the proceedings in the suit.

38. No mortgage shall be deemed to imply a debt for the recovery of which a suit will lie against the debtor; but the mortgagee may sue the mortgagor for the mortgage-money—

(a) where the mortgagor expressly binds himself to repay the same;

(b) where the mortgagor remains in possession of the property and fails to pay arrears of revenue due in respect thereof, and the property is consequently sold;

(c) where the property is destroyed by diluvion, fire or other superior force;

(d) in the case of an usufructuary mortgage, where the mortgagor fails to deliver to the mortgagee possession of the property or to secure the possession thereof to him without disturbance by the mortgagor or any other person.

39. A power conferred by the mortgage-deed on the mortgagee to sell or concur in selling the mortgaged property, or any part thereof, is invalid, except where the mortgagee is the Secretary of State for India in Council, or the mortgaged property is situate within the town of Calcutta, Madras, Bombay or Rangoon.

Act No. XXVIII of 1866, section 6, is repealed so far as it is inconsistent with this section.

40. If, at the date of the mortgage, the mortgaged property is insured against loss or damage by fire, the mortgagee, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the mortgagor may actually receive under the policy, or so much thereof as may be necessary, to be laid out in reinstating the property.

41. If, after the date of the mortgage, any accession is made to the mortgaged property, the mortgagee, in the absence of a contract to the contrary, shall, for the purposes of the security, be entitled to such accession.

Illustrations.

(a) A mortgages to B a certain field bordering on a river. The field is increased by alluvion. For the purposes of his security, B is entitled to the increase.

(b) A mortgages a certain plot of building land to B and afterwards erects a house on the plot. For the purposes of his security, B is entitled to the house as well as the plot.

42. When, during the continuance of the mortgage, the mortgagee takes possession of the mortgaged property, he has the following rights and liabilities:—

(a) he shall manage the property as a person of ordinary prudence would manage it if it were his own;

(b) he shall use his best endeavours to collect all rents and other profits arising out of the property;

(c) he shall, in the absence of an express contract to the contrary, out of the income of the property pay the Government revenue and all other charges of a public nature accruing due in respect thereof during such possession;

(d) he may spend such money as is necessary (1) for the due management of the property and the collection of the rents and other profits arising out of the same, (2) for its preservation from destruction, deterioration, forfeiture or sale, (3) for supporting the mortgagor's title to the property, (4) for making his own title thereto good against the mortgagor, and (5), when the mortgaged property is a renewable leasehold, for the renewal of the lease; and may, in the absence of a contract to the contrary, add such money to the principal money secured, at the same rate of interest;

(e) he may eject the tenants (if any) in occupation of the property under leases made without the mortgagee's consent after the completion of the mortgage;

(f) where the property is by its nature insurable at ordinary rates, he may insure and keep insured against loss or damage by fire the whole or any part of such property, and add the premiums paid for any such insurance to the principal money secured, at the same rate of interest; and, in case of such loss or damage, shall apply any money which he may actually receive under the policy, or so much thereof as may be necessary, in reinstating the property;

(g) he shall, in the absence of an express contract to the contrary, keep accurate accounts of all sums received and spent by him as mortgagee and, at any time during the continuance of the mortgage, give the mortgagor, at his request and cost, true copies of such accounts and of the vouchers by which they are supported;

(h) his receipts from the mortgaged property, after deducting the expenses mentioned in clauses (c), (d) and (f), shall be debited against him in reduction of the amount (if any) from time to time due to him on account of interest on the principal sum secured by the mortgage, and, so far as such receipts exceed any interest due, in reduction of such principal sum.

43. Nothing in section forty-two, clauses (g) and (h), applies to cases where there is an express contract in writing between the mortgagee and the mortgagor that such receipts, after deducting the said expenses, shall, so long as the mortgagee is in possession of the mortgaged property, be taken in lieu of interest on the principal sum secured by the mortgage.

44. A mortgagee in possession of the mortgaged property must not commit waste by mortgagee.

45. When a mortgagor in possession of the mortgaged property fails to pay arrears of revenue due in respect thereof, and the property is consequently sold, the mortgagee has a charge on the surplus, if any, of the proceeds, after payment thereof of the said arrears.

Priority.

46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been

induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee.

47. If a mortgage made to secure the balance of a running account expresses the maximum to be secured thereby, a subsequent mortgage on the same property shall, if made with actual knowledge of the prior mortgage, or if the instrument effecting the prior mortgage is registered, be postponed to the prior mortgage in respect of all advances or debits not exceeding the maximum, though made or allowed with notice of the subsequent mortgage.

Illustration.

A mortgages Sultánpur to his bankers, B & Co., to secure the balance of his account with them to the extent of Rs. 10,000. A then mortgages Sultánpur to C, to secure Rs. 10,000; and C gives notice thereof to B & Co. At the date of the second mortgage, the balance due to B & Co. does not exceed Rs. 5,000. B & Co. subsequently advance to A sums making the balance of the account against him exceed the sum of Rs. 10,000. B & Co. are entitled, to the extent of Rs. 10,000, to priority over C.

48. No mortgagee paying off a prior mortgage, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his original security. And, except in the case provided for by section forty-seven, no mortgagee making a subsequent advance to the mortgagor, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his security for such subsequent advance.

49. Any second or other subsequent mortgagee may, at any time before a sale of the mortgaged property has taken place under this chapter, tender to the next prior mortgagee the amount due to him on account of his mortgage. Such mortgagee is bound to accept such tender and to give a receipt for the sum due, and on such receipt being registered, the person making the tender shall acquire, in respect of the property, all the rights and powers of the mortgagee to whom he has made such tender.

50. If the owner of two properties mortgages them both to one person and then mortgages one of the properties to another person without actual knowledge of the former mortgage, the second mortgagee is entitled to have the debt of the first mortgagee satisfied out of the property not mortgaged to the second mortgagee, so far as such property will extend; but not so as to prejudice the rights of the first mortgagee or of any other person having an incumbrance on either property.

51. Where several properties, whether of one or several owners, are mortgaged to secure one debt, the several properties shall contribute rateably to the debt secured by the mortgage, after deducting from the value of each property the amount of any other incumbrance to which it is subject.

Where of two properties belonging to the same owner, one is mortgaged to secure one debt, and then both are mortgaged to secure another debt, and the former debt is paid out of the former property, each property shall contribute rateably to the

latter debt, after deducting the amount of the former debt from the value of the property out of which it has been paid.

Nothing in this section applies to a property liable under section fifty to the claim of the second mortgagee.

Suits for Redemption, Foreclosure or Sale.

52. Subject to the provisions of the Code of Civil Procedure, section 437, all persons having an interest either in the right of redemption or in the security ought to be joined as parties to any suit under section twenty-eight or thirty-four, and the first or any subsequent mortgagee who institutes a suit for foreclosure or sale ought to make every mortgagee and other incumbrancer whose security is subsequent to his own, a party to the suit.

Foreclosure and Sale.

53. In a suit for foreclosure, or foreclosure or sale, if the plaintiff succeed, the Court shall pass a decree, ordering that an account be taken of what will be due to the plaintiff for principal and interest on the mortgage and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree, and ordering that, upon the defendant paying to the plaintiff or into court the amount so due, on a day within six months from the date of declaring in court the amount so due, to be fixed by the court, the plaintiff shall deliver up to the defendant, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall transfer the mortgaged property to the defendant free from all incumbrances created by the plaintiff or any person claiming under him, or where the plaintiff claims by derived title, by those under whom he claims; and shall, if necessary, put the defendant into possession of the mortgaged property; but that, if such payment is not made on or before such day, the defendant shall be absolutely foreclosed of all right to redeem such property.

54. If payment is so made of such amount and of such subsequent costs as are mentioned in section sixty-four, the defendant shall (if necessary) be put into possession of the mortgaged property.

If such payment is not so made, the plaintiff may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute that the defendant to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the plaintiff; and thereupon the defendant's right to redeem and the security shall both be extinguished. Provided that the Court may, upon good cause shewn, from time to time postpone the day appointed for such payment.

In the Code of Civil Procedure, Schedule IV, No. 129, for the words "Final Decree", the words "Order absolute" shall be substituted.

55. In a suit for a sale under this chapter, if the plaintiff succeed, the Court shall, and in any other suit

by the mortgagee under this chapter, if the plaintiff succeed the Court may at his instance, pass a decree ordering as provided in the first and second paragraphs of section fifty-three, and also ordering that in default of the defendant making payment as therein mentioned the mortgaged property or a sufficient part thereof be sold, and that the proceeds of the sale (after defraying thereout the expenses of the sale) be paid into court and applied in payment of what is so found due to the plaintiff and that the balance, if any, be paid to the defendant or other persons entitled to receive the same.

When the mortgagee sues only for a foreclosure, if the Court considers that he will not be damaged by such sale and if the defendant furnishes such security, if any, as the Court thinks sufficient for the payment of the balance due for the time being by him on the mortgage, the Court may, at the instance of the defendant, pass a like decree.

Any decree under this section may also direct the defendant to pay any balance remaining due to the plaintiff upon the mortgage after the proceeds of sale have been dealt with as above provided.

56. If in any case under section fifty-five the defendant makes payment as mentioned in section fifty-four, he shall (if necessary) be put in possession of the mortgaged property: but if such payment is not so made, the plaintiff or the defendant, as the case may be, may apply to the Court for an order absolute for sale of the mortgaged property, and the Court shall then pass an order that such property, or a sufficient part thereof, be sold, and that the proceeds of the sale be dealt with as is mentioned in section fifty-five; and thereupon the defendant's right to redeem and the security shall both be extinguished.

57. When the nett proceeds of any such sale are insufficient to pay the amount due for the time being on the mortgage, the balance, if payable according to the contract between the parties by the defendant otherwise than out of the property sold, may be recovered either (if the Court thinks fit) in the same suit in the same manner as under a decree for money, or by any other legal process open to the mortgagee.

Redemption.

58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property:—

- (a) any person (other than the mortgagee) having any interest in or charge upon the property;
- (b) any person having any interest in or charge upon the right to redeem the property;
- (c) any surety for the payment of the mortgage-debt or any part thereof;
- (d) the guardian of the property of a minor mortgagor;
- (e) the committee or other legal curator of a lunatic or idiot mortgagor;
- (f) the judgment-creditor of the mortgagor, when he has obtained execution.
- (g) a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for sale of the mortgaged property.

Explanation.—An easement is not an interest within the meaning of clause (a).

59. In a suit for redemption, if the plaintiff succeed, the Court shall pass a decree

ordering that an account be taken of what will be due to the defendant for principal and interest on the mortgage, and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree;

and ordering that upon the plaintiff paying to the defendant or into court the amount so due on a day within six months from the date of declaring in court the amount so due, to be fixed by the Court, the defendant shall deliver up to the plaintiff, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall (if such property has been transferred to the defendant) re-transfer it to the plaintiff free from the mortgage and from all incumbrances created by the defendant or any person claiming under him, or, when the defendant claims by derived title, by those under whom he claims, and shall, if necessary, put the plaintiff into possession of the mortgaged property; but

that if such payment is not made on or before such day, the plaintiff shall be absolutely foreclosed of all right to redeem such property.

60. If payment is made of such amount and of such subsequent costs as are mentioned in section sixty-four the plaintiff shall, if necessary, be put into possession of the mortgaged property.

If such payment is not so made, the defendant may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute ordering the plaintiff to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the defendant; and thereupon the plaintiff's right to redeem and the security shall both be extinguished:

Provided that the Court may upon good cause shewn, from time to time, postpone the day appointed for such payment.

Redemption and Foreclosure.

61. When property is mortgaged for successive debts to successive mortgagees, any mesne mortgagee may institute a suit to redeem the interests of the prior mortgagees and to foreclose the rights of those that are posterior to himself and of the mortgagor.

The decree in such suit may be in the form set forth in the third schedule hereto annexed, with such variation as the circumstances of each case require.

62. If the mortgagee fail to perform any of the duties imposed upon him by section forty-two, he may, when accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

Costs.

63. The mortgagee is ordinarily entitled to receive or add to his debt his costs properly incurred of any suit under this chapter.

But such costs, or any part thereof, may be disallowed if the mortgagor has paid or tendered to the mortgagee, or has deposited in court, the whole amount due to him under the mortgage, and if the mortgagee has unreasonably refused to accept such tender or to take such money out of court in discharge of his claim, or if he has prevented a mortgagor willing and able to make such payment, tender or deposit from making it by refusing or neglecting to give him proper information as to the state of the accounts required to be kept under section forty-two.

64. In finally adjusting the amount to be paid to a mortgagee in case of a redemption or a sale by the Court under this chapter, the Court shall, unless the conduct of the mortgagee has been such as to disentitle him to costs, add to the principal debt such costs of suit as have been properly incurred by him since the decree for foreclosure, redemption or sale up to the time of actual payment.

Sale of Property subject to prior mortgage.

65. If any property the sale of which is directed under this chapter is subject to a prior mortgage, the Court may, with the consent of the prior mortgagee, order that the property be sold free from the same, giving to such prior mortgagee the same interest in the proceeds of the sale as he had in the property sold.

66. Such proceeds shall be brought into Court and applied as follows:—

- first, in payment of all expenses incident to the sale or properly incurred in any attempted sale;
- secondly, if the property has been sold free from any prior mortgage, in payment of whatever is due on account of such mortgage;
- thirdly, in payment of all interest due on account of the mortgage in consequence whereof the sale was directed, and of the costs of the suit in which the decree directing the sale was made;
- fourthly, in payment of all principal moneys due on account of that mortgage; and
- fifthly, the residue (if any) shall be paid to the person proving himself to be interested in the property sold, or if there be more such persons than one, then to such persons according to their respective interests therein or upon their joint receipt.

67. If property subject to a mortgage, or the right to receive mortgage-money, be transferred to a third person, the transferee has all the rights and powers of his transferor, under the mortgage, and is subject to the liabilities existing between his transferor and the mortgagor or mortgagee, as the case may be.

Where such a transfer is made for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, the original mortgage-debt, if recovered by either the transferor or the transferee, is applicable, first, in payment of the costs of such recovery, secondly,

in or towards satisfaction of the amount for the time being secured by the transfer; and the residue, if any, belongs to the transferor.

Charges.

68. If by any assurance other than a mortgage-deed, or by any will, or under the provisions of this or any other Act, or by operation of law, certain immoveable property of one person is made security for the payment of certain money to another, the latter person is said to have a charge on the property, and all the provisions hereinbefore applied to a mortgagor shall apply to the owner of such property, and all the provisions hereinbefore applied to a mortgagee instituting a suit for the sale of the mortgaged property shall apply to the person having such charge.

69. Where a person is or becomes absolutely entitled to immoveable property, of a charge or other incumbrance on which he is also the owner, the charge or incumbrance shall be extinguished, unless by an instrument in writing registered he expressly declares that it shall be kept on foot.

CHAPTER VI.

OF LEASES OF IMMOVEABLE PROPERTY.

70. A person proposing to let immoveable property need not disclose defects therein which the lessee might with ordinary care discover; but the proposing lessor must not conceal, or attempt to conceal, such defects, and he must disclose to the lessee all other defects therein of which the former is, and the latter is not, aware.

When the proposing lessee stands, or has stood, as regards the property, in a fiduciary relation to the lessor, he must disclose to the lessor any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to take a lease of immoveable property need not disclose any fact unknown to the lessor which increases such value.

71. In the absence of a contract in writing or local usage to the contrary, the lessor and the lessee, as against one another, respectively, possess the rights and are subject to the liabilities mentioned in the eighteen rules next following, or such of them as are applicable to the property leased:—

(a.) The lessor is bound to put the lessee in possession of the property leased:

(b.) The lessor shall be deemed to contract with the lessee that the latter paying the rent reserved by the lease and performing the contracts by the lessee may hold the property leased during the time limited by the lease without interruption by the lessor or his assigns, or any person lawfully claiming through him or them:

(c.) In the absence of fraud, concealment or misrepresentation, the lessor is not answerable for any defect in the property leased which the lessee could not with ordinary care have discovered:

(d.) During the continuance of the lease, the lessee is entitled to the enjoyment of all easements appendant to the property leased at the time when the lease was made until such easements are extinguished:

(e.) The lessee is bound to keep, and on the termination of the lease to restore, the property leased in as good condition as it was in at the time when he was put in possession, subject only to reasonable wear and tear:

(f.) If by fire, tempest or flood, or violence of an army or of a mob, or other superior force, any part of the property leased be wholly destroyed or rendered substantially unfit for the purposes for which it was let, the lease shall be void as to that part, and any rent or fine payable under the lease shall proportionately abate, and a proportionate part of any fine paid by the lessee shall be returned by the lessor:

If the injury be occasioned by the wrongful act or default of either party, such party shall not be entitled to avail himself of the benefit of this provision:

(g.) In case the lease is rescinded for the default of the lessee, he is bound to pay the rent up to the time of such rescission, and also to make compensation for any other loss resulting from his default; but in estimating such compensation, the Court shall take into account the fine (if any) paid under the lease:

(h.) If the lessor neglects to make, within a reasonable time after notice, repairs which he is bound to make, the lessee may make the same himself, and deduct the expense of such repairs from the rent, or otherwise recover it from the lessor:

(i.) If the lessor neglects to make any payment which he is bound to make, and which, if not made by him, is recoverable from the lessee or against the property leased, the lessee may make such payment himself, and deduct it from his rent, or otherwise recover it from the lessor:

(j.) Every lessee who becomes aware of any proceeding to recover the property leased, to him or any part thereof is bound to give notice thereof to the lessor with reasonable diligence; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(k.) The lessee is bound to give notice to the lessor, within a reasonable time, of any encroachment made upon, or any interference with the lessor's rights concerning, the property leased, which may come to his knowledge; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(l.) The lessee may use the soil and its products for all purposes of enjoyment as a reasonable owner would use them; but he may not fell timber, pull down or damage houses, open mines, or commit any other waste:

(m.) No lessee of immoveable property shall, without the lessor's consent, erect any permanent structure thereon, except for agricultural purposes; and no such lessee who erects thereon any building, engine or machinery for agricultural purposes shall remove the same without first giving to the lessor or his agent one month's previous notice in writing of his intention so to do, and thereupon the lessor or his agent may elect to purchase the thing so proposed to be removed, and the lessee's right to remove the same shall thereby cease, and the same shall belong to the lessor, and the value thereof shall in case of dispute be ascertained and determined by two referees, one to be chosen by each party, or by an umpire to be named by such referees, and shall be paid or allowed in account by the lessor:

(n.) Subject to the provisions of clause (m), the lessee has a right to remove at any time during his possession of the property leased, all things which he has affixed to the soil: but he is liable to make compensation to the lessor for all damage caused to the property by such removal:

(o.) On the determination of the lease, the lessee is bound to put the lessor into possession of the property leased:

(p.) When a lease of uncertain duration determines by any means except the fault of the lessee, he or his legal representative is entitled to all the crops planted or sown by the lessee and growing upon the land for the season current when the lease determines, and to free ingress and egress to reap and carry them:

(q.) If the lessor transfers the property leased, or any part thereof, or any part of his interest therein, the transferee shall possess all the rights and, if the lessee so elects, be subject to all the liabilities, of the lessor as to the property or part transferred so long as he is the owner of it; but the lessor shall not by reason only of such transfer cease to be subject to any of the liabilities imposed upon him by the lease, unless the lessee elects to treat the transferee as the person liable to him: Provided that, if the lessee pay rent to the lessor without having reason to believe that such transfer has been made, he shall not be liable to pay such rent over again to the transferee:

Where only a part of the property leased is transferred by the lessor, he may determine what proportion of the rent reserved by the lease is payable in respect of the part so transferred:

(r.) The lessee may transfer, absolutely or by way of mortgage, the whole or any part of his interest in the property, and any transferee of such interest or part may again transfer it. The lessee shall not, by reason of such transfer, cease to be subject to any of the liabilities attaching to the lease, unless the lessor elects to treat the transferee as the person subject to such liabilities. Subject as aforesaid, each successive transferee, so long as he is entitled to the property leased, possesses all the rights, and is subject to all the liabilities, of the lessee.

Nothing in this section shall be deemed to authorise a tenant having a right of occupancy to assign his interest as such.

72. A tenancy begins when the lessee enters, under the lease, into possession of the property leased, and until he so enters, he cannot sue for compensation for a trespass thereon.

73. When the lessee is declared an insolvent, the receiver of his property appointed under the Code of Civil Procedure, section 351, may, with the leave of the Court, by writing under his hand, disclaim the property leased, and thereupon the lease shall be deemed to be surrendered from the date of the declaration, and the Court may order the property to be delivered up to the lessor or make such other order as to the possession thereof as may be just:

Provided that the receiver shall not disclaim such property in cases where an application in writing has been made to him by any person interested therein, requiring him to decide whether he will disclaim or not, and the receiver has for a period of not less than twenty-eight days after the receipt of such application, or such further

time as may be allowed by the Court, declined or neglected to give notice whether he disclaims the property or not.

On the application of any person interested in the property, the Court may direct possession thereof to be delivered to him, or make such other order as to possession thereof as may be just.

Any person injured by the operation of this section shall be deemed to be a creditor of the insolvent to the extent of such injury, and may accordingly prove the same as a debt under the insolvency.

74. In the absence of a contract in writing or local usage to the contrary, a lease of property for purposes of cultivation shall be a lease from year to year terminable by six months' notice expiring with the end of a year of the tenancy; and a lease of property for any other purpose shall be a lease from month to month, terminable by fifteen days' notice expiring with the end of a month of the tenancy.

Every notice under this section must be in writing signed by or on behalf of the party giving it and tendered or delivered to the party who is intended to be bound by it, or affixed on a conspicuous part of the property.

75. Where the time limited by a lease is expressed as commencing from a particular day, in computing that time such day shall be excluded. Where no day of commencement is named, the time so limited begins from the making of the lease.

Where the time so limited is a year or a number of years, in the absence of an express agreement to the contrary, the lease shall last during the whole anniversary of the day from which such time commences.

Where the time so limited is expressed to be determinable before its expiration at the option of the parties or one of them, the lessee, in the absence of an express agreement to the contrary, shall have such option.

76. A lease determined—

- (a) by efflux of the time limited thereby;
- (b) by rescission;
- (c) by surrender in express terms;
- (d) by surrender by operation of law, that is to say, in case the lessee accepts from the lessor a new lease of the property leased, to take effect during the continuance of the existing lease;
- (e) by forfeiture, that is to say, (1) in case the lessee breaks an express condition which provides that, on breach thereof, the lessor may re-enter, or the lease shall become void; or (2) in case the lessee renounces his character as such either by setting up a title in a third person or by claiming title in himself;
- (f) on the expiration of a notice to quit duly given to the lessee.

77. A forfeiture or notice under section seventy-six clause (e) or (f), is waived by receipt of rent which has become due since the breach or the expiration of the notice, or by distress for such rent, or by any other act on the part of the

lessor showing an intention to treat the lease as subsisting.

Where a lease has determined by forfeiture for non-payment of rent and the lessor sues to eject the lessee, if, at the hearing of the suit, the lessee pays

or tenders to the lessor the rent in arrear, together with interest thereon and his full costs of the suit, or gives such security as the Court thinks sufficient for making such payment within fifteen days, the Court may, in lieu of making a decree for ejectment, pass an order relieving the lessee against the forfeiture; and thereupon the lessee shall hold the property leased as if the forfeiture had not occurred.

Nothing in this section applies to suits under Act No. X of 1859, or Bengal Act No. VIII of 1869.

78. If a lessee or sub-lessee of property remains in possession thereof after the determination of the lease, and the lessor or his legal representative accepts rent from the lessee or sub-lessee, or otherwise assents to his continuing in possession, the lease is, in the absence of an agreement to the contrary, renewed from year to year or from month to month, according to the purpose for which the property is leased, as specified in section seventy-four.

Illustrations.

(a.) A lets a house to B for five years. B sub-lets the house to C at a monthly rent of Rs. 100. The five years expire, but C continues in possession of the house and pays the rent to A. C's lease is renewed from month to month.

(b.) A lets a farm to B for the life of C. C dies, but B continues in possession with A's assent. B's lease is renewed from year to year.

CHAPTER VII.

OF SETTLEMENTS.

79. "Settlement" means, in this chapter, any disposition in writing of moveable or immoveable property—

- (a) which is not testamentary, and is not founded on any consideration, or
- (b) which is made in consideration of marriage, or
- (c) which is made for the purpose of dividing property of the settlor among his family or those for whom he desires to provide, but does not include a gift made by a Hindú, Muhammadan or Buddhist.

80. A settlement, whether made for a consideration or not, is binding on the settlor and those claiming under him.

81. A settlement made for the purpose of depriving present or future creditors or other persons of their demands against the settlor, is void against all present and future creditors of the settlor and their successors in interest, and against any person upon whom his property devolves in trust for the benefit of his creditors.

Nothing in this section affects the rights of persons who have acquired, in good faith and for consideration, any interest under the settlement.

82. A condition or limitation in a settlement or will, restraining any person from parting with or disposing of his interest, is void:

provided that property may be settled or bequeathed for the benefit of a married woman who is not a Hindú, Muhammadan or Buddhist, so that she shall not have power to deprive herself of the income thereof in anticipation.

83. A condition or limitation contained in a settlement or will, making an interest thereby reserved or given to or in trust for any person to cease on his becoming insolvent, or endeavouring to transfer or dispose of the same, is void.

84. If, by a settlement, property be given to a person then living in general terms, without indicating the time when it is to be paid or delivered, such person has a vested interest therein from the day of the execution of the settlement, and if he dies without having received it, it shall (subject to any legal disposition thereof which he may have made) pass to his legal representative.

85. Where, by the terms of a settlement, property is given to a person not in existence, but he is not entitled to possession of it immediately upon his birth, a right to receive it at the proper time shall, unless a contrary intention appears by the settlement, become vested in such person upon his birth, and shall (subject to any legal disposition thereof which he may have made) pass to his legal representative if he dies before that time, and without having received it. And in such cases it is from his birth said to be vested in interest.

86. The provisions of the Indian Succession Act, 1865, sections 100 to 104, both inclusive, 107 and 108, 111 to 127, both inclusive, and 167, shall apply, *mutatis mutandis*, to gifts contained in settlements.

87. Whenever a person becomes entitled in possession, by virtue of a settlement, to money or any other property yielding income, he shall be entitled to receive the interest or income thereof from that time.

CHAPTER VIII.

OF THE DISCRETION OF THE COURTS TO DEAL WITH SETTLED LAND.

88. If any person having, under a settlement or will, a limited interest in possession in any land, apply under this section to the High Court within the limits of whose appellate civil jurisdiction such land or any part thereof is situate, the Court may, if it deem it just and expedient to do so,—

(a) make such leases of the whole or any part of the land for such terms of years, for such rents, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;

(b) make such sales of the whole or any part of the land, for such sums, payable either at once or periodically, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;

(c) appropriate any part of the land for the formation of streets, roads, gardens or other open spaces, tanks, sewers, drains or water-courses, and authorize the erection of buildings and works thereon;

and generally deal with the land in any way the Court may think just and beneficial to the persons interested therein.

89. Every such application shall be in writing, and notice thereof shall be served through the Court on all trustees under the settlement or will, and on any other persons who in the opinion of the Court ought to be so served, and shall be published in such newspapers as the Court may direct.

90. The Court shall permit any person interested in the land, and may in its discretion permit any other person, to appear and be heard in opposition to, or in support of, any such application, on such terms as to costs or otherwise as it thinks fit.

91. The Court may order the costs of all or any parties to any such application to be paid out of any principal money receivable on account of any dealing with the land which is the subject of the application, or to be a charge on such land or on any other land belonging to the same owners.

92. Every lease made under section eighty-eight shall take effect in possession; and on every such lease shall be reserved the best rent that can be reasonably obtained, to be made payable half-yearly or oftener without taking any fine or other benefit in the nature of a fine.

93. All or any part of the proceeds of any lease, sale or disposition under section eighty-eight may, if the Court think fit, be paid into court.

94. The Court shall declare what parts of such proceeds so received shall be considered as income, and may direct the same to be paid to the person for the time being entitled in possession to the land dealt with; and the residue of such money shall be applied as the Court shall direct in one or more of the manners following:—

(a) the payment of the amount due in respect of any charge on the land dealt with;

(b) the purchase of other property or the investment in securities for the benefit of the persons interested in the land dealt with;

(c) the payment to any person becoming absolutely entitled to the land dealt with.

EXPLANATION.—In this section the term "securities" means—

(d) promissory notes, debentures, stock and other securities of the Government of India;

(e) bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;

(f) stock or debentures of, or shares in, Railway or other companies; the interest whereon has been guaranteed by the Government of India; and

(g) debentures or other securities for money issued by or on behalf of any municipal body under the authority of any Act of an Indian legislature.

CHAPTER IX.

OF GIFTS FOR RELIGIOUS AND CHARITABLE PURPOSES.

95. No person having a nephew or niece, or any nearer relative, shall have power to give any immovable property to religious or charitable uses, unless by an assurance executed not less than twelve months before his death, and registered.

96. Subject to the provisions of the last preceding section, immovable property may be assured in perpetuity for the benefit of the public in the advancement of religion, knowledge, commerce, health, safety or any other object beneficial to mankind. Provided that notice of such assurance shall be given, as soon as may be after its execution, to the Local Government and that no such assurance shall take effect until it has been sanctioned by some public authority to be designated by the Local Government by notification in the official Gazette.

The grant or refusal of such sanction may be notified by an entry in the book in which the assurance is registered, and the registering officer shall make such entry on receiving from the public authority aforesaid a written order in this behalf.

If no such order is made within two years next after the time when the property becomes applicable for the benefit of the public, it shall be deemed that sanction has been granted.

If such sanction is refused, the property shall devolve as if no such assurance had been made.

CHAPTER X.

OF CERTAIN RIGHTS AND LIABILITIES OF OWNERS OF LIMITED INTERESTS.

97. A person having a limited interest in any immovable property is not, as such, entitled to do or omit any act the doing or omitting of which is destructive or permanently injurious to such property.

EXPLANATION.—No act done in the reasonable use and enjoyment of property is destructive or injurious within the meaning of this section, though it may exhaust the substance of the property.

Illustrations.

(a). A is a tenant for life of land on which a dwelling-house stands. He is not entitled, as such, to pull down the house. Nor must he suffer it to fall for want of necessary repairs.

(b). A is a tenant for life of land in which coal lies. He is entitled, as such, to work and use the coal.

(c). A is tenant for life of land planted with trees. He is entitled as such to cut the trees at maturity, but is not entitled, as such, to cut them when immature, except for the purpose of thinning out or otherwise benefiting the plantation.

Save as aforesaid, such person or his legal representative has the same right as a lessee to remove, during the continuance of such interest or within a reasonable time afterwards, all things which he has affixed to the soil in which he had such limited interest, and all crops growing upon the land for the season current when such limited interest determines.

98. A person having a limited interest in possession in any immovable property, is bound to discharge all taxes and other public periodical charges to which such property is liable and, to the extent of the rents and profits of the property which without his wilful default he might have received, all periodical payments accruing due on account of any mortgage or charge thereon taking effect during the continuance of his interest in priority to such interest.

99. Every advantage or increase of value accruing (accidentally or through the exertions of any one having a limited interest) to any immovable property in which successive interests exist, belongs, in the absence of any personal law to the contrary, to all the persons having any interest in the property, in the same shares and manner as they are entitled to the property.

100. Any person claiming any immovable property after the death of any minor, married woman or other person, and having reason to believe that such minor, married woman or other person is dead, and that his or her death is concealed by his or her guardian, husband or any other person, may once a year move the High Court to order the person concealing or suspected to conceal such person to produce him or her at such time and place, and before such persons (if any), as the Court may direct. And the High Court, if it think fit, shall make such order, and in case of disobedience thereto by the person in possession of the property, the person so claiming the same may, by order of the Court, enter thereon and receive the profits thereof as if the person so concealed or suspected to be concealed were dead.

Nothing in this section shall be deemed to authorize the High Court to compel the production in court of women who, according to the customs and manners of the country, ought not to be compelled to appear in public.

101. Nothing in this chapter applies to mortgagees or lessees.

CHAPTER XI.

OF POWERS.

102. A person may be authorized to determine, with or without the consent of others, the disposition of property otherwise than by virtue of his ownership. A person so authorized is said to have power to appoint such property.

The person who gives the power is called the donor, the person to whom the power is given is called the donee, and the persons for whose benefit the power is to be exercised are called the objects of the power. A person to whom any property is appointed is called an appointee.

Illustrations.

(a). A grants land to B for B's life, with remainder to such of B's children as B shall appoint. B appoints to C and D, two of his children, in equal shares. A is the donor of the power, B the donee, B's children the objects, and C and D the appointees.

(b). A, the absolute owner of certain land, grants it to B to such uses as C, with the consent of D, shall by assurance appoint. C with D's consent appoints part of the land to E absolutely, and the rest to F for seven years. Here C is the donee and also the object of the power, and E and F are the appointees.

A power authorizing the donee to appoint to whomsoever and for whatsoever interest he pleases, is called a general power.

A power restricted in respect either of its objects or the interests that may be conferred under it, is called a special power.

Where the donee has neither a present nor a future interest in the property, the power is called a collateral power.

Rules as to all Powers.

103. Where a power is vested in several donees, all who are living must unite in its execution; but in case any one or more of them die during the continuance of the power, it may be exercised by the survivors or the survivor, unless a contrary intention appears by the instrument creating the power.

104. The donor may direct that the power shall be exercised by will only, or by non-testamentary instrument only.

If he directs that the power shall be exercised by will only, it must be exercised by will duly executed according to the provisions of the Indian Succession Act, 1865, or according to such other law as at the time of the execution of the power may be applicable to a will executed by the donee.

If he directs that the power shall be exercised by non-testamentary instrument only, it must be exercised by such an instrument and registered.

If he imposes no such restriction on the exercise of the power, it may be exercised either by such will or by such assurance as lastly hereinbefore mentioned.

105. When the power is not properly exercised, no Court shall in any case compel the person in possession of the property to which the power relates to deliver the property as if the power had been properly exercised, or shall otherwise aid the defective execution, except as provided in the Specific Relief Act, 1877 chapter three.

106. All appointments made in the manner directed by section one hundred and four shall be deemed to be executed and attested in proper form, notwithstanding that some other mode of execution or attestation has been prescribed by the donor.

107. An appointment made by will may be revoked by a subsequent will; but it is not revoked by mere general words of revocation of all former wills, without a new appointment.

An appointment made by a non-testamentary instrument is irrevocable except where power to revoke the appointment is expressly reserved by such instrument.

108. A power exercisable by will only cannot be delegated.

A special power involving the exercise of personal discretion by the donee cannot be delegated.

A power to do an act merely ministerial and involving no personal discretion may be delegated.

Illustrations.

(a). A has power under a settlement to dispose of an estate in such proportions as he thinks fit among the issue of his marriage with B. A by his will purports to delegate this power to B, to exercise as she thinks fit. The attempted delegation is void, and the dispositions, if any, in default of appointment take effect.

(b). A, the donee of a power to appoint to his children, determines to exercise it in favour of the objects equally. With this view he causes an instrument of appointment to be prepared. A may appoint an attorney to execute this instrument.

109. Where a power is to be exercised with the concurrence where consent of several persons, all who are living must concur in the consent, but in case any one or more of them die during the continuance of the power, the consent of the survivors or the survivor is sufficient, unless a contrary intention appears by the instrument creating the power.

Consent to the exercise of a power must be given during the donee's lifetime by a non-testamentary instrument registered.

Consent to the exercise of a power need not be given by the instrument by which the power is exercised, but if it is given by a different instrument, such instrument must be executed at a time not later than the time at which the donee of the power executes the instrument by which he exercises the power.

110. If a person disposes of property in such manner as is authorized by a power vested in him, such disposition shall take effect under the power, notwithstanding that the power is not mentioned or referred to in the instrument of disposition.

Illustration.

Land is settled upon A for life with a special power to charge, by a non-testamentary instrument, portions in favour of his children. Subsequently, a general power to dispose of the land by any instrument is vested in A. He executes an assurance, by which he directs that a sum of money shall be raised out of the land and settled on his son B for life, with remainder to B's wife and children. Such an appointment cannot take effect under the special power, but may be treated as a valid exercise of the general power.

111. The donee of a power need not exercise it entirely and at once by a single instrument, but he may from time to time exercise any unexhausted part thereof at his discretion.

If the donee has purported to exercise his power in such a manner that his appointment is void, the power is, to that extent, unexhausted.

Illustrations.

(a). A has a general power. He may appoint the property at one time to B for his life and at another to C absolutely.

(b). Trustees under a settlement, having power to lend Rs. 10,000 to A, the tenant for life, lend the money accordingly. A repays it. The trustees may again lend Rs. 10,000 to A.

(c). A has power to raise Rs. 10,000 by sale or mortgage of Sultānpur. A exercises the power by mortgaging Sultānpur. He may afterwards exercise the power by selling Sultānpur in order to pay off the mortgage.

112. Where a power given by any instrument is void in its creation, no disposition or gift made by the same instrument shall be deemed void merely because it is intended to take effect after the interests to be appointed under the power or in default of any such appointment.

Illustration.

A marriage-settlement provides that the settled property shall belong to the husband and wife successively for their lives; that after the death of the survivor of them, it shall go to such of the children of the marriage, and in such shares, as the husband and wife shall jointly appoint, the interest of each such child to become vested in him on his attaining the age of twenty-five years; and that in the event of there being no child of the marriage who shall attain that age, or in default of appointment, the property shall belong to the husband or his legal representative.

Here the power to appoint the property is, under section eighty-six, void in its creation; but the ultimate interest given to the husband takes effect.

General Powers.

113. If the donor confers on the donee a general power, the donee shall, so far as regards his power of disposition, his creditors and all persons who contract with him for lawful consideration to obtain any interest in the property comprised in the power, be deemed to be the absolute owner of such property for such interest therein as the donor could dispose of.

This rule is to take effect notwithstanding that the donor has prescribed some particular method for executing the power.

Illustrations.

(a). A, the absolute owner of land, settles it on B for life with remainder to such purposes as B—

shall appoint, or
shall by deed appoint, or
shall by will appoint, or
shall by deed or will appoint,

and, in case B dies without making any such appointment, on C absolutely.

If B—

grants the land by assurance, or
bequeathes it, or
contracts to sell it, or
incurs debt,

the property is liable, in the hands of either B or C, as the case may be, to the claims of B's grantee, legatee, purchaser or creditors, as the case may be.

If B dies having made no disposition of the property, C is entitled to it, subject to any claims which B's creditors may establish against it.

(b). A confers on B a general power, exercisable by a non-testamentary instrument, to appoint certain land. B appoints the land to certain persons in such shares as C shall fix. This appointment is valid.

114. If the donor confers on the donee a general power, and makes no disposition of the property in the event of non-appointment, the donee shall be considered as the absolute owner of the property or such interest therein as the donor could dispose of.

Illustration.

A, the absolute owner of property, settles it on B for life with remainder to such purposes as B shall appoint, and makes no gift over in default of appointment. B dies without making any disposition of the property. The property vests in the representatives of B, and does not revert to A or his representatives.

Special Powers.

115. If the donee has only a special power, he cannot confer any interest in the property comprised therein which could not have been conferred by the donor at the time of the creation of the power.

Illustrations.

(a). A settles a fund upon B for life with remainder to such purposes as B shall appoint. After the settlement is made C is born. B then appoints the fund to C for life with remainder to C's children absolutely. The appointment is valid, though C has no children at the time.

(b). A settles a fund upon B for life with remainder to his children as he shall appoint. At the date of the settlement B has no child, but afterwards has a son C. B then appoints to C for his life, with remainder to his children. Such interest could not have been conferred by A, and B's appointment is void.

116. Where the donee of a special power purports, in exercise of the power, to appoint to objects authorized by the power and also to objects not so authorized, the appointment in favour of the authorized objects shall take effect if their interests are independent of those of the unauthorized objects.

Illustration.

Property is settled on A for life, and after his death on such of his children as he shall appoint, and in default of appointment to all A's children equally. A appoints that the property shall go after his death to his widow for her life, and after her death to two of his sons, C and D, in equal shares. There are five children of A. The appointment in favour of A's widow is invalid, and the rents and profits of the property during her life will go to all the five children in equal shares, but after her death to C and D absolutely.

117. Where the donee of a special power purports, in exercise of the power to confer a larger interest than is authorized thereby, such appointment shall, if the appointee so elect, be void only for the excess, and good for the residue, if they can be separated.

Illustrations.

(a). A has a life-interest in Rāmnagar, with power to grant leases thereof for 30 years. A makes a lease of Rāmnagar for 50 years. Such lease is good for 30 years only.

(b). A having a life-interest in Rāmnagar and Sultānpur, with power to grant leases of Rāmnagar for 21 years, grants a lease comprising both Rāmnagar and Sultānpur for 21 years. After A's death the lessee may, if he thinks fit, elect to retain the lease as a lease of Rāmnagar only, till the end of the 21 years.

(c). A having power to charge Rāmnagar with Rs. 7,000 charges it with Rs. 8,000. The appointment is good for the Rs. 7,000, but not for the residue.

118. Where, by an appointment under a special power, interests authorized and also interests unauthorized are created, and the interests authorized cannot be distinguished from those unauthorized, the whole is void.

Illustrations.

(a). A fund is settled on A during his life, and after his death on his children as he shall appoint. A appoints the annual income for the benefit of his son B and B's wife and children, in such manner as trustees shall think fit. The appointment is wholly void.

(b). Under a similar settlement, A having legitimate children by B, his wife, and others by C and D, his concubines, appoints the property to be divided among his children by B, C and D, the shares of the sons to be double those of the daughters. Here the interests authorized and unauthorized cannot be distinguished, and the appointment is wholly void.

119. When a person exercising a special power annexes to the gift a condition or qualification which is not authorized by the power, the gift is good and the condition or qualification only is void.

Illustrations.

(a). A, having a power to appoint a fund among his children, gives a part of it to his son B on condition that B shall settle it on B's children. The condition is void, and the gift is absolute.

(b). A, having a power to appoint a fund to a limited class of objects of whom B is one, appoints it to B, adding a condition that B shall release a debt owing to him by A, and also pay Rs. 1,000 to C. The appointment is good; but the condition is void.

120. Where the donee of a special power purports, in exercise of the power, to appoint to persons not objects of the power, and by the same instrument gives to the persons entitled, in default of appointment, to the property comprised in the power benefits out of other property, the persons so entitled shall elect either to confirm such appointment or to dissent from it, and in the latter case they shall relinquish the benefits so given to them.

The rules contained in the Indian Succession Act, 1865, sections 173 to 177, both inclusive, shall, *mutatis mutandis*, apply to elections under this section.

121. If a beneficial interest in immoveable property, and also a power to let it, are given to the same person, and he grants his interest in the property, he may enter into a contract not to exercise his power.

122. Save as provided by section one hundred and twenty-one, an agreement or undertaking not to exercise a power which is given for the benefit of persons other than the donee is void.

123. Where a power given for the benefit of persons other than the donee is exercised with a view to the benefit, direct or indirect, of the donee, in any mode not intended by the donor, the appointment is void.

Illustrations.

(a). A, having power to appoint a fund in favour of any of her children, appoints the whole fund absolutely to one child, who has previously entered into an agreement with her to give one-half of the fund to A's husband absolutely. The appointment is void.

(b). A, having power to appoint a fund in favour of any of his children, appoints a portion of the fund to his son C, a minor, whom he knows to be suffering from a mortal disease; A being the person entitled to C's property in the event of his death. The appointment is void.

(c). A, having power to grant leases of certain settled land, exercises the power in favour of B in consideration of Rs. 1,000 paid to A by B as a fine or premium. The lease is void, and A holds the Rs. 1,000 in trust for the persons interested under the settlement.

124. If the instrument by which a power of appointment in favour of specified objects is created does not provide for the event of no appointment being made, the property belongs (subject to any appointment that may have been made) in equal shares to the said objects.

Illustration.

A settles property on B for life with remainder to B's children as he shall appoint, and makes no disposition in

default of appointment. B has two children, C and D, and appoints Rs. 1,000, part of the property, to C. Then C dies. Then B dies without making any further appointment. After paying Rs. 1,000 to C or his representative, the residue of the property is divisible in equal moieties between D and the representative of C.

125. Where there is a power of appointment in favour of a certain class of objects, and there is also a disposition of the property comprised in the power in the event of there being no objects, if the power is not exercised and there are objects, the property belongs to them in equal shares.

126. Under a power of appointment in favour of several objects, an appointment of the whole property to one or more of such objects exclusively of the others is valid:

Provided that, where the assurance creating the power declares the minimum amount or value of the share from which no object of the power is to be excluded, the appointment shall be invalid so far as it excludes any such object from any such share, and no farther.

127. Interests authorized to be created under a power take effect when created as if they had been created by the original instrument conferring the power, unless where a contrary intention is expressed therein.

128. A power given to the owner of a limited interest in the property comprised in the power is extinguished when he becomes the absolute owner of such property.

When the exercise of a power given to the owner of a limited interest in property would derogate from a previous grant of such interest by the donee, the power shall be deemed to have been extinguished by such grant.

Illustrations.

(a). Z, tenant for life of certain land with power to charge it with a jointure for his wife, becomes absolute owner of the land. The power is extinguished.

(b). A, tenant for life of certain land with power to grant leases thereof in possession, grants his life-interest in the land to B. The power is extinguished.

CHAPTER XII.

OF PROPERTY HELD BY SEVERAL PERSONS.

129. On the death of one of two or more persons entitled to property in their own right, his share shall become vested in his legal representative, unless the property is held under an instrument which expressly provides that on the death of one, his share shall accrue to the survivor or survivors.

Nothing in this section applies to property belonging to an undivided family.

Illustration.

A and B jointly advance money on mortgage, A contributing one-third. A dies intestate. A's third belongs to his legal representative.

130. When immoveable property is held in possession by co-owners, any one of them may institute a suit in the proper Court, and such Court may direct a partition of the property

to be made among the co-owners, and for the purposes of partition may, in order to equalise the value of the shares, direct any money to be paid by one to another or to be charged on one share in favour of another.

If it appear to the Court that a sale of the property and a distribution of the proceeds would be more beneficial for the persons interested than a division of the property between them, the Court may, on the application of any such person, direct a sale of the property.

Nothing in the second clause of this section shall be deemed to authorise the Court to direct a sale of the property of an undivided family.

131. On any sale under the last preceding section, the Court may, if it think fit, allow any of the persons interested in the property to bid at the sale, on such terms as to setting-off or accounting for the purchase-money or any part thereof, or as to any other matters, as to the Court seems reasonable.

132. All sums of money paid under the two last preceding sections may, if the Court think fit, be paid into court.

133. Nothing in this chapter shall affect any local law for the time being in force relating to the partition of estates paying revenue to Government.

134. When undivided immoveable property is held in possession by co-owners and one of them transfers his share or any interest therein, by sale, mortgage or otherwise, the transferee takes the share or interest subject to the right of the other co-owners to enforce a partition of the property; and when such partition is effected, the right of the transferee as such, in the absence of a contract to the contrary by the co-owners, extends only to the share allotted to himself or to his transferor.

135. When one co-owner of immoveable property commits, or threatens to commit, waste on the same without the consent of the other joint-owner, that other may institute a suit to recover compensation for the injury caused to him by the waste, or to obtain an injunction to stay the waste, as the case may require.

CHAPTER XIII.

OF ASSIGNMENTS OF THINGS IN ACTION.

136. No assignment of, or charge on, any debt, or any beneficial interest in moveable property, shall have any operation against the debtor or against the person in whom the property is vested, until express notice of the assignment or charge is given to him, unless he is a party to such assignment or charge; and every dealing by such debtor or person, not being a party to, and not having received express notice of, an assignment or charge, with the debt or property shall be valid as against such assignment or charge.

Illustrations.

(a) A owes money to B, who assigns the debt to C. B then demands the debt from A, who, having no notice of

the assignment, pays B. The payment is valid, and C cannot sue A for the debt.

(b) A has jewels deposited with B, a jeweller. A mortgages them to C. A then executes an instrument assigning them to D, who takes it to B and gets the jewels from him before he, B, has received any notice of C's mortgage. B is justified in handing the jewels to D, and C has no remedy against D.

137. Every such notice must be in writing signed by the person making the assignment or charge, or by his agent duly authorized in this behalf.

138. On receiving such notice, the debtor or person in whom the property is vested shall give effect to the assignment or charge, unless where the debtor resides, or the property is situate, in a foreign country and the title of the person in whose favour the assignment or charge is made is not complete according to the law of such country.

139. The person to whom a debt or charge is assigned shall take it subject to all the liabilities to which the assignor was subject in respect thereof at the date of the assignment.

Illustration.

(a). A debenture is issued in fraud of a public company to A. A sells and transfers the debenture to B, who has no notice of the fraud. The debenture is invalid in the hands of B.

140. Nothing in this chapter applies to debts secured by negotiable instruments.

CHAPTER XIV.

OF APPORTIONMENT.

141. All rents, annuities, pensions, dividends and other periodical payments shall, upon the determination of interest by death or otherwise, of the interest of the person entitled to receive such payment, be apportioned as if they had been made to accrue due from day to day, but to be payable on the days appointed for the payment thereof.

Nothing in this section shall affect any express provision in any instrument binding on such person.

THE FIRST SCHEDULE.

(a). STATUTES.

Year and chapter.	Subject.	Extent of repeal.
13 Ed. I, c. 22	Waste ...	The whole.
31 Hen. VIII, c. 1	Partition ...	The whole.
32 Hen. VIII, c. 62	Do. ...	The whole.
13 Eliz., c. 5	Fraudulent Conveyances...	The whole.
27 Eliz., c. 4	Do. ...	The whole.
4 Wm. & Mary, c. 16	Clandestine Mortgages ...	The whole.
6 Anne, c. 72	Discovery of deaths of tenants for life.	The whole.

(b). ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
XXIV of 1841	Illusory appointments, &c.	So far as regards illusory appointments.
XXXI of 1854	Modes of conveying land...	Section 17.
X of 1865	Succession ...	Illustration (g) to sec. 107.
IV of 1872	Panjab Laws Act	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XX of 1875	Central Provinces Laws Act.	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XVIII of 1876	Oudh Laws Act	So far as it relates to Bengal Regulation XVII of 1806.
I of 1877	Specific Relief	Section 13, and in sections 35 and 36 the words "in writing."

(c). REGULATIONS.

Number and year.	Subject.	Extent of repeal.
Bengal Regulation I of 1798.	Conditional sales	The whole Regulation.
Bengal Regulation XVII of 1806.	Redemption ...	The whole Regulation.
Bombay Regulation V of 1827.	Mortgagees in possession...	Section 15.

THE SECOND SCHEDULE.

FORMS OF ASSURANCES.

(See section 5.)

A.—TRANSFER OF IMMOVEABLE PROPERTY ON SALE.

This grant made the day of 18, between A B of , and C D of . In consideration of rupees paid to the said A B by the said C D, the receipt whereof the said A B hereby acknowledges, he, the said A B, hereby grants unto C D [here describe the property as provided in the Indian Registration Act, section 21]. In witness whereof, the said A B has signed these presents.

Signed in the presence of E F of

A B.

B.—EXCHANGE.

This Exchange made the day of between A B of and C D of . Whereas the said A B is the owner of the lands comprised in the first schedule hereunder written, free from incumbrances, and the said C D is the owner of the lands comprised in the second schedule hereunder written, free from incumbrances. And whereas the said A B and C D have agreed to make an exchange in manner hereinafter appearing of the said lands comprised in the said schedules respectively. In

pursuance of the said agreement and in consideration of the lands intended to be hereinafter granted in exchange by the said C D, he the said A B hereby grants unto the said C D the lands situate in specified in the first schedule hereunder written and delineated in the map in the margin of these presents and therein coloured red [or as the case may be] in exchange for the lands intended to be hereinafter granted by the said C D. And the said C D in further pursuance of the said agreement and in consideration of the lands herebefore conveyed in exchange by the said A B hereby grants to the said A B the lands situate in specified in the said second schedule hereunder written and delineated in the map in the margin of these presents and therein coloured blue [or as the case may be] in exchange for the lands herebefore granted in exchange by the said A B. In witness whereof, we have signed these presents.

A B.

C D.

Signed in the presence of E F of
(The first schedule above referred to).
(The second schedule above referred to).

C.—ENGLISH MORTGAGE OF IMMOVEABLE PROPERTY.

This mortgage-deed made the day of 18 between A B of and C D of . In consideration of Rs. paid to the said A B by the said C D, the receipt whereof is hereby acknowledged, the said A B contracts with the said C D that the said A B will pay to the said C D the sum of Rs. with interest for the same in the meantime at the rate of per cent. per annum on the day of next; and for the consideration aforesaid, he, the said A B, hereby grants to the said C D [here describe the property as provided in the Indian Registration Act, section 21]: Provided that if the said A B pays to the said C D the said sum of Rs. with interest thereon in the meantime at the said rate on the said day of next, then the said C D will, upon the request and at the cost of the said A B, reconvey the said premises to the said A B, or as he shall direct, free from encumbrances by the said C D. In witness whereof the said A B has signed these presents.

Signed in the presence of E F of and G H of

D.—CHARGE.

(a). This assurance made the day of 18, between A B of , and C D of . The said A B hereby renders the lands specified in the schedule hereunder written security for the payment to the said C D of five thousand rupees and interest for the same at the rate of per cent. per , payable on the day of . In witness, &c.

Signed in the presence of E F of and G H of

(The schedule above referred to).

(b). This assurance made the day of 18 between A B of , and C D of . The said A B hereby renders the lands and houses specified in the schedule hereunder written security for the payment to the said C D of the sum which shall be due to him on the balance

of the account, of the said A B, not exceeding rupees, together with interest thereupon at the rate of per cent. per . In witness, &c.
Signed in the presence of E F of and G H of

(The schedule above referred to).

E.—LEASE OF A DWELLING-HOUSE.

This lease made the day of between A B of , and C D of . The said A B hereby leases to the said C D [description of property as required by the Indian Registration Act, section 21], to hold the same from the day of for the term of at the rent of rupees, payable by the said C D to the said A B in equal payments on the day of and the day of in each year [or in equal monthly payments or in equal quarterly payments, or as the case may be].

And the said C D hereby contracts with the said A B,

First, that he the said C D, during the said term will pay the said rent on the days and in manner aforesaid: and pay all rates and taxes payable in respect of the said premises: and keep in repair all the glass windows belonging to the said house, and not make any alteration in the said premises without the previous consent in writing of the said A B, and at the determination of the said term so yield up the same to the said A B,

Secondly, that the said A B and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same:

Thirdly, that during the said term no offensive business or occupation or nuisance shall be carried on or committed on the said premises, and the same shall be used as a private dwelling-house only:

Fourthly, that the said C D will not assign or under-let the said premises without the consent in writing of the said A B:

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said A B may re-enter upon the said premises and hold the same as if this lease had not been made.

And the said A B hereby contracts with the said C D that he the said A B will keep the said house in good and tenantable repair during the said term.

In witness whereof the said A B and C D have signed these presents.

A B.

C D.

Signed in the presence of E F of

F.—LEASE OF A FARM.

This lease made the day of 18 between A B of and C D of . The said A B hereby leases to the said C D the lands in called with the buildings thereon, the particulars whereof are specified in the schedule hereunder written, except all timber and other trees, and the right to enter and cut and remove the same. To hold the same, except as aforesaid, from the day of for the term of years from the date of the date of these presents at the rent of rupees payable by the said C D to the said A B in equal payments on the day of and the day of

in each year [or as the case may be]. And the said C D hereby contracts with the said A B—

First, that the said C D, during the said term will pay the said rent on the days and in manner aforesaid; and pay all rates and taxes payable in respect of the said premises; and keep the buildings, fences, ditches, gates and fixtures upon or about the said lands in good condition and complete repair and without any alteration except such as the said A B shall approve; and will cultivate and manage the said lands in a proper manner, and will not convert into arable land any land now in pasture without the consent of the said A B, and will, at the determination of the said term, yield up the said premises in such condition and repair and in proper order as aforesaid unto the said A B.

Secondly, that the said A B, and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same and to cut and remove the timber and other trees.

Thirdly, that the said C D will not assign or underlet the said premises or any part thereof without the consent in writing of the said A B.

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said A B may re-enter upon the said premises and hold the same as if this lease had not been made.

In witness whereof the said A B and C D have signed these presents.

Signed in the presence of E F of

(The schedule above referred to.)

THE THIRD SCHEDULE.

DECREE FOR SUCCESSIVE REDEMPTIONS.

(See section 61.)

[A, third mortgagee ... Plaintiff.
B first mortgagee in possession }
C second mortgagee ... } Defendants.
D owner of right of redemption]

Account of what is due to the defendant B for principal and interest in respect of the said mortgage of 1837, and for costs properly incurred in respect thereof, and tax him his costs of the suit.

Account of the rents and profits of the mortgaged property received by the said defendant B, or by any other person by his order or for his use, or which without his wilful neglect or default might have been received. Let what shall be owing on such last mentioned account be deducted from what shall be found due to the defendant B for principal, interest and costs as aforesaid.

And upon the defendant C paying to the said B the balance which shall be remaining due to him for such principal, interest and costs after such deduction within six months after such balance has been declared in court,

Let the said B assign the mortgaged property free from incumbrances created by him, or any one claiming under him, or those under whom he claims, and deliver upon oath all documents of title in his possession or power relating thereto to the said C, or as he shall appoint.

But in default of the said C paying to the said B such balance by the time aforesaid, let him stand absolutely foreclosed of all right to redeem such property.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Preliminary 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 9th February 1878:—

We, the undersigned Members of the Select Committee to which the Bill to define and amend the law relating to the Transfer of Property was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

2. In revising this important measure we have been guided by the three principles which the Government of India desires to regulate its policy of codification, namely, first, that as little change as possible should be made in the substance of the existing law, whether established by the Legislature or declared by judicial decisions: secondly, that no additions should be made to that law, which are not either necessary or clearly expedient, and, thirdly, that interference with contracts fairly made and usages long established is, *prima facie*, undesirable. We have also borne in mind the great deference due to the late Indian Law Commission, by which the bulk of the Bill was framed. With these preliminary remarks we proceed to describe and justify the alterations, omissions and additions which we have made.

CHAPTER I.—Preliminary.

3. We have here followed the Contract Act, section 1, by inserting a clause to save all enactments not expressly repealed, such, for instance, as the Acts limiting powers of guardians and managers to make sales and leases, and the provisions of the Panjáb Tenancy Act, section 32, which have been held to restrict to occupancy-tenants the right to sublet. We have also saved all incidents of contracts not inconsistent with the provisions of the Bill. Besides the Mahabhar mortgagee's option, which the Bill as introduced expressly preserved, there must be many other incidents of Native contracts with which it is desirable not to interfere. We have

And in case of such foreclosure, compute for the said B his subsequent interest on his said mortgage and tax him his subsequent costs of the said suit. And upon the plaintiff A paying to the said B what shall be found due to him for principal, interest and costs as aforesaid after such deduction as aforesaid within three months after such amount has been declared in court,

Let the defendant B assign the mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said A, or as he shall appoint.

But in default of the said A paying to the said B what shall be found due to him as aforesaid by the time aforesaid, let the said A stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said B subsequent interest on his said mortgage and tax him his subsequent costs of the said suit, and upon the said D paying to the said B the amount found due to him for principal, interest and costs as aforesaid, within three months after such amount has been declared in court, let the said B assign the said mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said D, or as he shall appoint.

But in default of the said D paying to the said B what shall be found due to him as aforesaid by the time aforesaid, let the said D stand absolutely foreclosed of all right to redeem such property.

But in case the said C should redeem the said B as aforesaid by the time aforesaid—

Let an account be taken of what is due to the said C for principal and interest in the mortgage of 1841, and for what the said C shall so pay to the said D for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said C his costs of the said suit,

And upon the said A paying to the said C what shall be found due to him for such principal, interest and costs within three months after such amount has been declared in court, let the said C

assign the said property free, &c., [as above] and deliver upon oath, &c. [as above] to the said A, or as he shall appoint.

But in default of the said A paying to the said C what shall be found due to him as aforesaid by the time aforesaid, let the said A stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said C his subsequent interest on his said mortgage and on what he shall have paid to the said B and tax him his subsequent costs of this suit. And upon the said D paying to the said C what shall be found due to him for principal, interest and costs as aforesaid within three months after such amount has been declared in court, let the said C assign, &c. [as above].

But in default of the said D paying to the said C what shall be found due to him as aforesaid by the time aforesaid, let the said D stand absolutely foreclosed, &c. [as above].

But in case the said A shall redeem the said C as aforesaid, let an account be taken of what was due to the said A for principal and interest on the mortgage of 1861 in the plaint mentioned, and for what the said A shall so pay the said C for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said A his costs of the said suit.

And upon the said D paying to the said A what shall be found due to him for such principal, interest and costs as aforesaid, within three months after such amount has been declared in court—

Let the said A assign the said property free, &c. [as above], and deliver upon oath, &c. [as above], to the said D, or as he shall appoint.

But in default of the said D paying to the said A what shall be due to him for such principal, interest and costs by the time aforesaid, the said D is from thenceforth to be absolutely foreclosed, &c. [as above].

D. FITZPATRICK,
Secy. to the Govt. of India.

also saved the right to anything affixed to the soil by tenants under leases granted before the proposed Act comes into force.

CHAPTER II.—Assurances of Immoveable Property.

4. We have struck out the section relating to easements, as it will more fitly come into the Bill relating to those rights, which is now in preparation.

5. Section 6 of the Bill as introduced would have often rendered persons liable to an obligation, or at least to be sued on an obligation, the existence of which was unknown to them. We think that this is obviously inexpedient, and have therefore made the section an embodiment of the well-known rule, that a contract between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, may be enforced in equity against all persons claiming the former parcel under him with notice of the contract.

6. We think that section 7 of the Bill, as introduced, should be omitted, as it would allow incidents of a novel kind to be devised and attached to property at the fancy or caprice of any owner. It would, moreover, allow the grantee's enjoyment of the property to be destroyed or materially lessened by the exercise of the right reserved.

7. We have also struck out section 9 of the Bill as introduced. The rules of construction therein referred to, besides being inapplicable in some respects to instruments executed *inter vivos*, are contained in the testamentary portion of the Succession Act, which does not apply to Muhammadans anywhere, and applies to Hindús only in the Presidency-towns and the Lower Provinces.

8. We have provided (section 7) rules as to the right of innocent grantees for valuable consideration without notice, of persons like the managers of the property of a minor or an undivided family, childless Hindú widows in possession of their deceased husband's property, and benámídar and other ostensible owners, who have only a restricted power of alienation. Our rules on this head are in accordance with decisions of the Privy Council and the Calcutta High Court.

9. We have redrawn section 13 of the Bill as introduced, so as to save the rights of the creditors of the person paying the consideration for a benámí transaction, and as the section will apply to benámí leases as well as to benámí sales, we have transferred it to chapter II.

CHAPTER III.—Sales.

10. We have declared (section 10) the respective liabilities of an intending seller and an intending buyer to make disclosures of defects and advantages.

11. We have introduced into section 11 clauses as to the seller's duty to produce title-deeds for examination, to answer questions respecting the property and to discharge incumbrances; as to the buyer's right to abandon the contract when the seller materially alters the property; and as to the custody and production of title-deeds after completion. We have also declared when the property vests in the purchaser, and explained when the purchase is completed.

12. Clause (a) of section 11 of the Bill as introduced, would have rendered a vendor liable for damage sustained by the purchaser owing to the loss of his bargain, and it would have made a vendor, like a mortgagor, warrant his title as against all the world. We think that in this respect his liability should be restricted, as it is in England, to acts done by himself or those through whom he claims. Section 11, clause (f), has been framed accordingly.

13. Clauses (c) and (f) of the same section, as introduced, are corollaries from the doctrine of equitable ownership and appear to us to be inconsistent with section 12, which declares that a mere contract for sale shall not transfer the property. Why, for instance, should the buyer be made liable to bear loss arising from destruction of property which is not his own? We have therefore omitted these clauses. Under any circumstances they would have been of little use in a country where, as a rule, the making of the contract is immediately followed by the completion of the purchase.

14. We have provided (section 12) for cases where, before completion, the buyer becomes insolvent. This provision is modelled on the present English law, 32 & 33 Vic., c. 71, ss. 23, 24. We have also provided for the following matters:—

- (a) the liability to the seller of the buyer of a leasehold (section 13);
- (b) the liability to the seller of the buyer of an equity of redemption (section 14);
- (c) money received under a fire-policy by the seller for damage done after the date of the contract (section 15);
- (d) joint-purchases (section 17);
- (e) the rights arising where two estates are subject to a common charge and one of the estates is sold (section 18);
- (f) the exemption of *bona fide* buyers of trust-property from seeing to the application of the purchase-money (section 19);
- (g) the rights of the seller where there is default on the part of the buyer and the rights of the buyer where there is default on the part of the seller (section 20).

CHAPTER IV.—Exchanges.

15. In this chapter, which corresponds with chapter V of the Bill as introduced, we have made no substantial change except the insertion of a section (22), providing (in accordance with the Code Civil, Art. 1704) that if one of the parties prove that the other was not owner

of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

16. We have also provided, in accordance with the same Code, Art. 1705, that the party deprived of the thing he has received in exchange by reason of invalidity of title caused by anything done by the other party or any person through whom the latter claims, may at his option sue for compensation or sue for the thing given by him.

CHAPTER V.—Mortgages and Charges.

17. We have made it clear that the mortgages here dealt with are only mortgages of immoveable property and sub-mortgages. Mortgages of policies, ships, machinery, furniture, cattle and other moveable property require to be separately treated.

18. We have inserted a section (26) requiring that every mortgage shall be created by an assurance signed by the mortgagor and attested by at least two witnesses. As mortgages by verbal agreement are now rarely if ever made, this will not substantially alter the present practice, and will obviously tend to prevent fraud and litigation.

19. The Bill as introduced permits the mortgagor to deposit the amount due only in the District Court. This might lead to much inconvenience, and we have modified section 28, clause (b), so as to allow the mortgagor to deposit in any Court in which he could have instituted a suit for redemption.

20. We have, in accordance with the present law, precluded (section 28) a person interested in part only of the mortgaged property from redeeming his own part only, and a person interested in part only of the mortgage-money from foreclosing his own part only.

21. We have given (section 29) the mortgagee the rights which he has under the covenants for title contained in an English mortgage-deed. When the mortgagee has a right to sue for the mortgage-money, these covenants are of no practical use during the continuance of the mortgage; but they become valuable after a foreclosure or sale.

22. We have declared (section 30) that, where the property is a lease for years and the mortgagee, while in possession, obtains a renewal, the mortgagor upon redemption shall have the benefit of the new lease.

23. We have imposed (section 32) on a mortgagor making a subsequent mortgage the duty of disclosing to the subsequent mortgagee the previous mortgages, and of giving notice to the prior mortgagees of the subsequent mortgage.

24. Although from the theoretical point of view there is much to be said in favour of discarding the distinctions between the various kinds of mortgages used in India, we think that the amount of simplicity gained would not justify the amount of disturbance created, and that, in practice, confusion and hardship would be caused if simple mortgages and mortgagees by conditional sale were allowed (as they would be by the Bill as introduced) to take possession, or if simple and usufructuary mortgagees were allowed to foreclose. Moreover, any such extension of the power to foreclose would enable large classes of speculators and money-lenders to defeat the intentions with which the Legislature framed the new Code of Civil Procedure, sections 320—322, by obtaining simple mortgages and then instituting foreclosure-suits. We have therefore introduced (section 34) a clause the effect of which will be to maintain the law as it stands in this respect.

25. We have also (section 34) prohibited mortgagees from interfering with the right of the public to the continued use of undertakings, such as canals and railways, in the maintenance of which the public are interested. The remedy of such mortgagees will be to obtain a receiver of the profits of the undertaking.

26. We have provided (section 36) for the case where the parties to a mortgage have omitted to stipulate expressly for interest.

27. We are of opinion that, in the absence of an express contract to the contrary, no mortgagee should be entitled as such to take possession, and we have inserted (section 37) a clause to this effect. We have, however, allowed the mortgagee to sue for a receiver after the expiration of one year from the time when the principal has become payable, or after interest has been in arrear for six months; and we have empowered the Court, in any suit for foreclosure or sale, to appoint a receiver pending the proceedings in the suit.

28. We think that the mortgagee should be allowed to sue for the mortgage-money in four cases only, namely, (1) where the mortgagor binds himself expressly to pay the loan, (2) where the mortgagor remains in possession and allows the property to be sold for arrears of revenue, (3) where the property is destroyed by diluvion, fire or other superior force, and (4) in the case of an usufructuary mortgage, where the mortgagor is unable to give or secure possession. We have inserted a section (38) to this effect.

29. We have considered the question as to whether we should validate powers of sale in mortgages of property situate in the Mufassal, and we have come to the same conclusion as the late Sadr Diwání Adálat came to in 1842, namely, that it would not be safe to entrust Indian

money-lenders with powers so liable to abuse. We have therefore framed the section (39) corresponding with section 24 of the Bill as introduced, so as to invalidate such powers except where the lender is the Government, or the property is situate in the Presidency Towns or Rangoon.

30. We have limited (section 40) the right of a mortgagee in possession to insure to cases in which the property is insurable at ordinary rates. In the case of an inflammable property, the mortgagee might, under the Bill as introduced, impose an unfair burden on the mortgagor.

31. We have provided (section 41) for accessions to the mortgaged property.

32. We have framed the section (43) corresponding with section 17 of the Bill as introduced, so as to exempt mortgagees who, under a contract in writing, take the profits of the mortgaged property in lieu of interest, from keeping accounts of their receipts.

33. Where a mortgagor in possession fails to pay arrears of revenue and the estate is consequently sold, our Courts have ruled that the mortgagee has a charge on the surplus of the sale-proceeds after payment thereof of such arrears. We have in section 45 adopted this ruling.

34. The Bill as introduced had nothing to shew that Lord Denman's doctrine in *Pickard v. Sears* applies to mortgages. We have therefore inserted the following:—

“46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee.”

35. The Bill should, we think, embody the equitable principles that a creditor who can satisfy his debt out of several funds shall so exercise his right as not to take from another creditor the fund which forms his only security, and that a fund which is equally liable with another to pay a debt shall not escape because the creditor has been paid out of that other fund alone. We have therefore inserted sections (50, 51) as to what English lawyers call marshalling securities and contribution.

36. Though the matter is one rather of procedure than of substantive law, we have inserted a rule (section 52) as to the proper parties to suits for redemption, foreclosure or sale, which will save the right of subsequent incumbrancers to redeem, and, if a decree for sale is made, conclude them.

37. We have provided (sections 54 and 60) that in suits for foreclosure and redemption, upon good cause shewn, the time fixed by the Court for payment may be enlarged. We believe that this power (which is constantly exercised by Courts of equity) will be in accordance with the feelings of the people of many parts of India where, until recently, the power to redeem was held to last for ever, and even the long term of sixty years fixed by the Limitation Act is sometimes regarded as an unfair innovation.

38. We have designedly withheld power to open foreclosures.

39. We have enumerated the persons entitled to redeem as follows:—

“58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property:—

(a) any person (other than the mortgagee) having any interest in or charge upon the property:

(b) any person having any interest in or charge upon the right to redeem the property:

(c) any surety for the payment of the mortgage-debt or any part thereof:

(d) the guardian of the property of a minor mortgagor:

(e) the committee or other legal curator of a lunatic or idiot mortgagor:

(f) the judgment-creditor of the mortgagor, when he has obtained execution:

(g) a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for the sale of the mortgaged property.

Explanation.—An easement is not an interest within the meaning of clause (a).”

40. When property is mortgaged for successive debts to successive mortgagees, we have expressly authorised (section 62) any mesne mortgagee to institute a suit to redeem the prior mortgagees and to foreclose those that are posterior to himself. We have given in the third schedule a form of the decree passed in such a suit.

41. We think that as a person having a charge has a mere right of realization, he should not be allowed to foreclose, and should be only entitled, under the proposed Act, to institute a suit for the sale of the property charged. We have framed section 68 accordingly. We have introduced a section (69) providing for the merger of charges. But the section in its present form is not to be understood as representing our final opinion on the subject.

CHAPTER VI.—*Leases.*

42. We have prefixed to this chapter a section (70) declaring the respective duties of proposing lessors and lessees to make disclosures of defects and advantages.

43. As the law stands, both in England and, as a general rule, in India, there is no implied warranty on the letting of land or an unfurnished house that it is fit for cultivation or occupation; there is no implied obligation on the landlord to repair the premises, and, in

the absence of a contract to the contrary, the tenant is bound to keep and leave them in good repair; and the landlord does not warrant his title, but merely covenants that the tenant paying his rent and performing his covenants may peaceably enjoy the property during the term without interruption by the landlord or any one claiming through him. We think that the Bill should, in these respects, accord with the law as above stated, and we have therefore struck out, in section 44, of the Bill as introduced the latter half of clause (b) and the whole of clause (f), and substituted for clauses (c) and (d) a clause providing for quiet enjoyment by the lessee. But there is no doubt that, in certain parts of India and with regard to certain classes of houses, usages have become established with regard to repairs, with which it is undesirable to interfere. We have, therefore, made our provisions as to liability to repair subject to local usage.

44. Where part of the property leased is destroyed by superior force, we think that the lease should become void as to that part, that any rent or fine payable under the lease should proportionately abate, and that a proportionate part of any fine paid by the lessee should be returned. If the lessor reinstate the part destroyed, he and the lessee can come to a new agreement. We have altered clause (i) in accordance with these views.

45. We think that no lessee should, without the lessor's consent, erect any permanent structure on the property, except for agricultural purposes, and we have made provision to that effect in section 71, clause (m). Under the Bill as introduced the tenant might have erected unsightly buildings on his holding and thereby seriously injured the landlord's contiguous property.

46. We have struck out the words authorising a lessee to remove fixtures after the termination of his lease. They might have prevented the lessor from letting the property to another at the end of the term.

47. We have declared (section 71, clause r) that the power of transfer conferred on a lessee shall not be deemed to authorise an occupancy-ryot to assign his interest. This is the law in Bengal, in the absence of a special custom: the saving clause in section 2 will leave unaffected the right of occupancy-tenants in the Panjáb.

48. We have provided (section 73) for the insolvency of the lessee, and enabled the receiver of his property, with the leave of the Court, to disclaim the property leased. This provision, like the similar clause in chapter III, is founded on 32 & 33 Vic., c. 71, sections 23, 24.

49. We have declared (section 74), in accordance with the present law, that a tenancy begins on entry, and that a lessee before entry cannot sue for trespass.

50. We have stated (section 76) the various ways in which a lease may be determined: we have explained (section 77) the law as to the waiver of forfeiture or a notice to quit; and we have provided by the same section for relief against forfeiture for non-payment of rent. Power to grant such relief has long been exercised by Courts of equity on payment of arrears and the landlord's costs, and a like power was, by 23 & 24 Vic., c. 126, conferred on the Common-law Courts. Act X of 1859, section 78, and Bengal Act VIII of 1869, section 52, provide for stay of execution of a decree for ejectment on payment into Court within fifteen days from its date, and we propose to leave this procedure untouched.

CHAPTER VII.—*Settlements.*

51. Strong representations have been made to us that, in the case of European and East Indian married women, restraints on anticipation should continue to be allowed. We have therefore added a proviso to section 82 (corresponding with section 52 of the Bill as introduced) which will have the desired effect.

52. We think that section 83 in its present state requires further consideration. But in deference to the Indian Law Commissioners we have let the section stand as they framed it.

53. We think sections 85 and 86 (corresponding with sections 55 and 56 of the Bill as introduced) should not apply to Natives; and we have made a provision to this effect.

CHAPTER VIII.—*Discretion of the Courts to deal with settled Land.*

54. We think that the delicate jurisdiction which this chapter proposes to confer should be exercisable only by the High Courts. We have altered the wording of section 88 accordingly.

55. We have recast section 90 (=section 68 of the Bill as introduced) so as to restrict the privilege of appearing, &c., to persons interested in the land and to persons permitted by the Court to appear.

CHAPTER IX.—*Gifts for Religious and Charitable Purposes.*

56. We have exempted Natives from the operation of this chapter, which would have interfered with their religious usages: we have confined it expressly to immoveable property; and we have provided that notice of the assurances contemplated shall be given to the Local Government.

CHAPTER X.—*Owners of Limited Interests.*

57. It is said that Hindú law allows the person increasing by his own exertions the value of an estate a larger share in the increase than he possesses in the corpus. We have therefore

saved (section 99) in such cases any benefit to which the person making the increase is entitled under his personal law.

58. We have in the section (100) relating to the discovery of the deaths of tenants for life, taken care that the Court shall not be authorised to compel the appearance in public of pardah-women.

CHAPTER XI.—Powers.

59. We have here added rules declaratory of the present law, as to the following matters :—

- (a) the revocation of appointments (section 107);
- (b) the delegation of powers (section 108);
- (c) the application of the doctrine of election to appointments (section 120);
- (d) gifts by implication to the objects of powers (section 125);
- (e) the priority of interests created under powers (section 127);
- (f) the extinguishment of powers (section 128).

CHAPTER XII.—Property held by several Persons.

60. We have, at the request of our honourable colleague Mahārājā Jotindra Mohan Tagore, declared (section 130) that nothing in the clause authorising the Court in a suit for partition, to direct a sale and distribute the proceeds, shall apply to the property of an undivided family. But we have reason to believe that, in the Hindú community of Calcutta much difference of opinion exists as to the expediency of making such declaration, and we invite the especial attention of the Local Governments to this matter.

61. We have provided (section 134) that the buyer or mortgagee of a share of undivided immoveable property takes subject to the right of the co-owners to enforce a partition, and that, when such partition is effected, his right extends only to the share allotted to his transferor.

CHAPTER XIII.—Assignments of Things in Action.

62. When the debtor receives notice of the assignment, we have provided (section 137) that he shall give effect thereto unless he resides, or the property is situate, in a foreign country, and the title of the person in whose favour the assignment is made is not complete according to the law of such country.

The First Schedule.

63. We have added to the enactments proposed for repeal, 4 Wm. & Mary, c. 16, as to clandestine mortgages, a matter provided for by section 32 of the amended Bill, Act XXXI of 1854, section 17, which is embodied in section 19 of the amended Bill, and Act I of 1877, section 13, which is inconsistent with section 12 of the same Bill. We have also, by repealing the words 'in writing' in the Specific Relief Act, sections 35 and 36, rendered those sections applicable to oral contracts.

The Second Schedule.

64. We have added forms of an exchange and an English mortgage, and for the form of lease contained in the Bill as introduced, we have substituted forms of a lease of a dwelling-house and a farm.

65. We have now enumerated the changes which we have made in the substance of the Bill. We have also made some in its wording and arrangement.

66. We recommend that the Bill as now amended be republished with this report in the *Gazette of India* and sent to the several Local Governments for consideration and for republication in the local Gazettes. In order to give ample time for the further discussion of so important a measure, we think that no steps should be taken to pass it into law until the Council re-assembles next November.

67. We desire, in conclusion, to express our obligations to the gentlemen who have favoured us with criticisms on the Bill. We are especially indebted to the Honourable Raymond West, a Judge of the High Court of Bombay; Mr. Grant, Officiating Judicial Commissioner of the Central Provinces; Pandit Lakshmi Nārāyaṇ of Lucknow; Mr. J. W. Smyth, a Judge of the Panjáb Chief Court, Muttusāmi Ayyar, c. i. e., Acting Judge of the Court of Small Causes at Madura, and Srīnivāsa Rao, a Judge of the Court of Small Causes at Madras; and Mr. Stokes desires to acknowledge some valuable remarks privately communicated to him by Sir R. Garth.

WHITLEY STOKES.
E. C. BAYLEY.
A. J. ARBUTHNOT.
F. R. COCKERELL.
JOTINDRA MOHAN TAGORE.
G. H. P. EVANS.
G. C. PAUL.

CALCUTTA;
The 2nd February 1878. }

No. II. THE TRANSFER OF PROPERTY BILL, 1878.

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No. II.

A Bill to define and amend the law relating to the Transfer of Property, and for other purposes.

WHEREAS it is expedient to define and amend the law relating to the transfer of property, to owners of limited interests, and to powers, property held by several persons and apportionment; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Transfer of Property Act, 1878:"
It extends to the whole of British India;
And it shall come into force on the first day of January 1879.
2. On and from that day the enactments specified in the first schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof. But nothing herein contained shall be deemed to affect—
(a) the provisions of any enactment not hereby expressly repealed:
Saving of certain Acts, incidents, rights, liabilities, &c.
(b) any incidents of any contract which are not inconsistent with the provisions of this Act:
(c) any right or liability acquired or incurred before this Act comes into force, or any remedy in respect of any such right or liability:
(d) the right to anything affixed to the soil by the tenant under any lease granted before this Act comes into force:
(e) any right of pre-emption acquired after this Act comes into force:
(f) any sale in execution of a decree or order or for arrears of rent or revenue:

And nothing contained in sections 85 and 86 and Chapter IX shall apply to Hindús, Muhammadans or Buddhists.

3. In this Act, unless there be something repugnant in the subject or context—
Interpretation-clause.
"assurance" means any non-testamentary instrument which purports or operates to create, transfer, or otherwise dispose of, whether in present or in future, any right, title or interest, whether vested or contingent, to or in immoveable property: the person so creating, transferring or otherwise disposing, is called a grantor: the person in whose favour such creation, transfer or disposition is made, is called a grantee; and the operation effected by an assurance is called a grant:
"registered" means registered in British India under the law for the time being in force regulating the registration of documents:
"affixed to the soil" means—
(a) imbedded in the soil, as in the case of walls;
(b) permanently resting upon it, as in the case of buildings; or
(c) attached to what is so imbedded or so rests, as by means of nails, bolts, screws, cement, solder or other permanent fastening.
All words occurring in this Act and defined in the Indian Contract Act, 1872, shall have the meaning attributed to them respectively by that Act.

CHAPTER II.

OF ASSURANCES OF IMMOVEABLE PROPERTY.

4. Every person competent to contract may make an assurance of immoveable property: but subject to the law for the time being in force as to the circumstances and extent in and to which he may dispose of such property.
5. An assurance may be made in the form in the second schedule hereto annexed, or in any other form which expresses an intention thereby, and without any further act on the part of the grantor, to create, transfer or otherwise dispose of any right, title or interest to or in immoveable property.
6. Unless a contrary intention appears by the assurance, it shall be deemed to pass to the grantee all the interest which the grantor is capable of passing in the object of the grant, and to comprise—
(a) standing trees and all other products of the soil;
(b) things affixed to the soil, and, in the case of machinery so affixed, the moveable parts thereof;
(c) in the case of a house, the locks, keys, bars, doors and windows.
7. The owner of immoveable property cannot give to another a title there-to higher or more free from incumbrance than his own.

and when he has only a restricted power of alienating the property, he cannot give to another a title thereto valid as against third parties, except upon an alienation within the restriction:

Provided that where a grantor makes a grant as Protection to innocent (a) the manager of the grantees for value. property of a minor or an undivided family, (b) a childless Hindú widow in possession of her deceased husband's property, or (c) a benámídar or other ostensible owner, the grantee's title shall not be impeached if the grant has been made for a consideration and the grantee has acted in good faith, and used due care and diligence to ascertain that the grantor had power to make the grant.

8. A contract in writing between the respective owners of two neighbouring parcels of land, that one of them shall do or refrain from doing something on his parcel for the benefit of the other parcel, is binding on all persons claiming the former parcel under him with actual knowledge of the contract, and may be enforced by the owner of the latter parcel or his legal representative.

A contract in writing between the owner of certain land and any other person, that the former shall do or refrain from doing something on the land for the benefit of the public, is binding on all persons claiming the land under the former with actual knowledge of the contract, and may be enforced by the latter, or his legal representative, or by the Secretary of State for India in Council.

9. Where a grant of immoveable property for a consideration is made to one person, and the consideration for which grant is paid by another, no trust shall result in favour of the person by whom such payment is made; but the property shall vest in the grantee, subject only to the provisions next following.

Every such grant shall be presumed to be fraudulent as against the creditors, at that time, of the person paying the consideration; and where a fraudulent intent is not disproved, a trust shall result in favour of such creditors to the extent necessary to satisfy their just demands.

CHAPTER III.

OF SALES OF IMMOVEABLE PROPERTY.

10. A person proposing to sell immoveable property need not disclose defects therein which the buyer might with ordinary care discover: but the proposing seller must not conceal, or attempt to conceal, such defects, and he must disclose to the buyer all other defects therein of which the former is, and the latter is not, aware.

Where the proposing buyer stands, or has stood, as regards the property, in a fiduciary relation to the seller, he must disclose to the seller any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to buy immoveable property need not disclose any fact unknown to the seller which increases the value of the property itself: but the proposing buyer must disclose any such fact which increases the value of the seller's interest therein, and of which the former is, and the latter is not, aware.

Illustrations.

(a.) A proposes to sell a field to his neighbour B. A need not disclose the existence of an open foot-path over the field.

(b.) A proposes to sell a mine to B, who has the opportunity of examining it. A need not disclose the fact that he has himself worked the mine, but has abandoned the working as unprofitable.

(c.) A proposes to buy B's field. There is not, and never has been, any fiduciary relation between A and B. A need not disclose the fact that there are minerals under the field, though he knows that B is ignorant of it.

(d.) A proposes to buy from B his interest in certain property to which B is entitled on C's death. C, to the knowledge of A, but not of B, is actually dead or is about to die. A is bound to disclose this fact to B.

11. Unless a contrary intention appears from the contract or assurance, the buyer and the seller of immoveable property respectively have the rights, and are subject to the liabilities, mentioned in the ten rules next following, or such of them as are applicable to the property sold:

(a.) The seller must produce to the buyer, for examination, all documents of title relating to the property which are in his possession or power, and must inform the buyer of all facts not apparent thereon which affect the seller's power to fulfil his contract, and must answer to the best of his information all relevant questions put to him by the buyer in respect to the property or the title thereto.

(b.) When the buyer has been let into possession of the property before payment of the whole of the purchase-money, the seller has a charge upon the property for the amount of the purchase-money, or any part thereof, remaining unpaid, and for interest on such amount or part; but as soon as the assurance, if any, is registered, such charge shall cease except as against the buyer.

(c.) Unless the buyer has improperly declined to complete the purchase, he has, against the seller, a charge on the property, to the extent of the seller's interest therein, for the amount of any purchase-money properly paid by the buyer in anticipation of the completion of the purchase, and for interest on the amount of such payment; and, when the buyer properly declines to complete the purchase, also for the deposit (if any) and for his costs (if any) of a suit by himself or the seller to compel specific performance of the contract or to obtain a decree for its rescission.

(d.) If the seller alter the property in any particular which does not admit of compensation or reinstatement, the buyer may decline to complete the purchase.

(e.) When the buyer has been let into beneficial possession of the property before completion of the purchase, and the purchase is not completed owing to defects in the seller's title, the buyer is not liable to pay for his use of the property.

(f.) The seller must discharge all incumbrances on the property existing at the date of the contract. The buyer may retain out of the unpaid purchase-money the amount of such incumbrances and shall pay the amount so retained to the parties entitled thereto.

(g.) On payment or tender of the amount due in respect of the purchase-money, the seller is bound to execute a proper assurance of the property when the buyer tenders it to him for execution at a proper time and place.

(h.) On completion of the purchase, the property vests in the buyer, and the buyer is entitled

to all documents of title relating to the property which are in the seller's possession or power:

Provided that (1) where the seller retains any part of the property comprised in such documents, he is entitled to retain them all, and (2) where the whole of such property is sold to different buyers, the buyer of the lot of greatest value is entitled to such documents. But in case (1) the seller, and in case (2) the buyer, of the lot of greatest value, is bound, upon every reasonable request by the buyer, or by any of the other buyers, as the case may be, or by any person claiming under him, and at the cost of the person making the request, to produce the said documents and furnish such true copies thereof as he may require; and, in the meantime, the seller or the buyer, as the case may be, of the portion of greatest value, must keep the said documents safe, uncanceled and undefaced, unless prevented from so doing by fire or other inevitable accident.

(i.) In the absence of fraud, concealment and misrepresentation, the seller is not answerable for any defect in the property sold.

(j.) Unless the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer, first, that notwithstanding anything done by the seller or any person through whom he claims, the seller has power to grant the property to the buyer, free from incumbrances; secondly, that the seller and all persons claiming any interest in the same through or for him, or any person through whom he claims, will on demand execute and deliver to the buyer at his expense any further assurance of the same that may reasonably be required; and, where the property is leasehold, thirdly, that the lease is valid and subsisting and that the rent reserved thereby, the conditions contained therein and the contracts binding on the lessee have been paid, performed and observed down to the completion of the purchase.

When the sale is made by a person in a fiduciary character, the seller shall be deemed to contract with the buyer that the seller has done no act whereby the property is incumbered or whereby he is hindered from granting it.

EXPLANATION.—A purchase is completed within the meaning of this chapter when possession of the property is delivered to the buyer. When the transfer is made by assurance, such delivery takes place when the assurance is executed by the seller and (if its registration be required by law) registered. When the transfer is not made by assurance, such delivery takes place, in the case of an incorporeal right, when the parties consent to the delivery, and, in the case of other immoveable property, when the buyer becomes capable of exercising physical control over it and determines to exercise such control on his own behalf, or on behalf of the person whom he represents.

12. A contract for, or relating to, the sale of immoveable property, shall not have the effect of creating any interest in, or charge on, such property; but the only right of any person under the contract shall be to apply for specific performance, or for compensation, or for

Indian Contract Act, 1872, the Specific Relief Act, 1877, and section twenty.

13. If, before completion of the purchase, the buyer is declared insolvent, the receiver of his property

appointed under the Code of Civil Procedure, section 351, may, if the contract is unprofitable, by writing under his hand disclaim the same, and thereupon the contract shall be deemed to be determined from the date of the declaration: provided that the receiver shall not disclaim such contract in cases where an application in writing has been made to him by any person having any interest in the property, requiring him to decide whether he will disclaim or not, and the receiver has, for a period of not less than twenty-eight days after the receipt of such application or such further term as may be allowed by the Court, declined or neglected to give notice whether he disclaims the contract or not.

Any person injured by the operation of this section shall be deemed a creditor of the insolvent to the extent of such injury and may prove the same as a debt under the insolvency.

14. As between the seller and buyer of leasehold property, the buyer is, in the absence of a contract to the contrary, bound to pay the rent reserved by the lease and accruing due after completion of the purchase, to perform the contracts by the lessee, and to indemnify the seller and his legal representative against all claims for non-payment of such rent or breach or non-observance of such contracts.

15. As between the seller and buyer of a right to redeem mortgaged property, the buyer is, in the absence of a contract to the contrary, bound (a) to pay to the mortgagee or his legal representative the principal sum which, on completion of the purchase, is owing on the security of the mortgage, and all interest for the time being due for the same, when payment thereof, respectively, is lawfully demanded, and (b) to indemnify the seller and his legal representative against the payment thereof, and against all claims for non-payment thereof, respectively.

16. If at the date of the contract the property is insured against loss or damage by fire, the buyer, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the seller may actually receive under the policy, or so much thereof as may be necessary, to be applied in reinstating the property.

17. When two or more persons purchase any immoveable property, with separate funds belonging to them respectively, they shall, in the absence of a contract to the contrary, be interested in such property in proportion to the shares of the purchase-money which they respectively advanced.

18. When two properties are subject to a common charge, and one of the properties is sold, the buyer is, as against the seller and his legal representative, in the absence of a contract to the contrary, entitled to have the charge satisfied out of the other property, so far as such property will extend.

19. When any property is sold, the proceeds of which are subject to any trust, the *bona fide* buyer of the property is not bound to see to the application of the purchase-money to the purposes of the trust.

20. When the buyer fails to perform any duty imposed on him, as such, by this Act or any other law for the time being in force, the seller may, notwithstanding anything contained in the Indian Contract Act, 1872, section 56, sue the buyer for compensation for such non-performance.

When the seller fails to perform any duty imposed upon him, as such, by this Act or any other law for the time being in force, the buyer may either sue under the Specific Relief Act, 1877, to have the contract rescinded, or may affirm it and sue for compensation for its non-performance. In the latter case, the buyer may recover his expenses reasonably incurred, after the contract was entered into, in relation to the attempted purchase; and in each case he may recover his deposit (if any) with interest thereon.

CHAPTER IV.

OF EXCHANGES.

21. When two persons contract to mutually give one thing for another, neither thing or both things being money only, the contract is called a contract of exchange.

22. If one of the parties prove that the other was not owner of the thing given or agreed to be given to the former in exchange, the former cannot be compelled to deliver that which he has promised in counter-exchange; but when he has received the thing given to him in exchange, he may be compelled to return it.

The party deprived of the thing he has received in exchange by reason of anything done by the other party or any person through whom the latter claims, may, at his option, sue for compensation or sue for the thing given by him.

23. Save as otherwise provided in this chapter, each party has the rights and is subject to the liabilities of a seller as to that which he gives, and has the rights and is subject to the liabilities of a buyer as to that which he takes.

24. On an exchange of money, each party there- by warrants the genuineness of the money given by him.

CHAPTER V.

OF MORTGAGES AND CHARGES.

25. When, for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, one person transfers to another a right over specific immoveable property, the transfer is called a mortgage, the transferor is called a mortgagor, the transferee a mortgagee, the money of which payment is secured is called the mortgage-money, and the assurance by which the transfer is effected is called a mortgage-deed.

For the purposes of this chapter, any person entitled as heir, legatee, assignee, lessee or otherwise than as a mortgagee to the interest of the transferor in the property subject to the mortgage, or

any part of such interest, is a mortgagor; and any person entitled as heir, legatee, assignee or otherwise to the interest of the transferee under the mortgage, or any part thereof, is a mortgagee.

Where the mortgagor transfers the property to the mortgagee conditionally upon the non-payment of the mortgage-money at a certain date, the transaction is called an English mortgage.

Where the mortgagor delivers possession of the property to the mortgagee, and authorises him to retain such possession and to pay himself from the rents and profits of the property the interest, or the principal and interest, of the mortgage-money, the transaction is called an usufructuary mortgage.

Where the mortgagor binds himself personally to repay the mortgage-money, and pledges the property as collateral security for the repayment, but does not deliver possession of the property, or contract that in default of payment of the principal and interest at a certain date the property shall pass to the mortgagee, the transaction is called a simple mortgage.

Where the mortgagor not so binding himself and not delivering possession of the property, contracts that, on default of payment of the principal and interest at a certain date, the property shall pass to the mortgagee, the transaction is called a mortgage by conditional sale.

26. A mortgage can be effected only by assurance signed by the mortgagor and attested by at least two witnesses.

27. The deposit of title-deeds with intent to create a mortgage on the property comprised therein, but without actual transfer of such property, shall be deemed to be only evidence of a contract to execute a mortgage of the property.

Rights and Liabilities of Mortgagor.

28. A mortgagor has the following rights as against the mortgagee:—

(a) at any time after the mortgage-money has become payable, or has been paid, and before an order absolute has been made foreclosing his right to redeem the mortgaged property or the property is duly sold in pursuance of a decree or under a power conferred by the mortgage-deed, he may, on payment or tender of the mortgage-money remaining due, require the mortgagee to re-grant the property to him, or to execute an acknowledgment in writing that any right in derogation of his ownership or other interest granted to the mortgagee has been extinguished.

(b) at any time after the mortgage-money has become payable and before such suit is barred, he may tender to the mortgagee at a proper time and place, or deposit in any Court in which he might have instituted a suit for redemption of the mortgaged property, to the account of the mortgagee, the whole amount for the time being due on the mortgage.

Nothing in this section shall be deemed to authorise a person interested in part only of the

mortgaged property to institute a suit for the redemption of his own part only, except where there is but one mortgagee and the mortgagor's interest in part of the property becomes vested in such mortgagee.

29. In the absence of a contract to the contrary, the mortgagor shall be deemed to contract with the mortgagee, first, that the mortgagor has power to grant the property to the mortgagee, free from incumbrances; secondly, that the mortgagor and every person claiming any interest in the same will on demand (at the cost until foreclosure or sale of the mortgagor and afterwards of the person requiring the same) execute every such assurance of the same that may reasonably be required; and, where the property is leasehold, thirdly, that the lease is valid and subsisting, that the rent reserved thereby, the conditions contained therein, and the contracts binding on the lessee have been paid, performed and observed down to the execution of the mortgage-deed; and that the mortgagor will, so long as the security exists, pay the rent reserved by the lease, perform the conditions contained therein and observe the contracts binding on the lessee and indemnify the mortgagee against all claims sustained by reason of the non-payment of the said rent or the non-performance or non-observance of the said conditions and contracts.

30. Where the mortgaged property is a lease for a term of years, and the mortgagee, while in possession of the property, obtains a renewal of the lease, the mortgagor, upon redemption, shall, in the absence of a contract to the contrary, have the benefit of the new lease.

31. A mortgagor in possession of the mortgaged property must not commit waste thereon, if the security is insufficient or will be rendered insufficient by such waste.

Explanation.—A security is insufficient within the meaning of this section unless the value of the mortgaged property exceeds by one-third, or, if consisting of buildings, exceeds by one-half, the mortgage-money.

32. A mortgagor proposing to make a second or other subsequent mortgage of the mortgaged property shall, before effecting the mortgage, give the second or other subsequent mortgagee notice in writing under his hand of the prior mortgage or mortgages, and a mortgagor making a second or other subsequent mortgage of the mortgaged property shall, as soon as may be, give the prior mortgagee or mortgagees like notice of such mortgage.

A mortgagor failing to give any notice required by this section, in addition to any other liability resulting from such failure, shall, when the accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

33. If the owner of two or more properties creates separate mortgages on them by separate assurances, each mortgage may be dealt with irrespectively of the other, though the mortgages are created in favour of the same mortgagee.

Illustration.

A, the owner of farms Z and Y, mortgages Z to B for Rs. 1,000. A afterwards mortgages Y to B for Rs. 1,000, making no stipulation as to any additional charge on Z. A may institute a suit for the redemption of the mortgage on Z alone.

Rights and Liabilities of the Mortgagee.

34. In the absence of a contract to the contrary, the mortgagee may, at any time after the mortgage-money has become payable to him, and before a decree has been made for the redemption of the mortgaged property, or the mortgage-money has been paid, institute against the mortgagor (1) a suit for a foreclosure of his right to redeem the property with or without possession thereof, or (2) a suit for a sale of the property, or (3) a suit for such foreclosure or sale.

Nothing in this section shall be deemed—
(a) to authorize a simple mortgagee to institute a suit for a foreclosure, or an usufructuary mortgagee to institute a suit for a foreclosure or sale, or a conditional mortgagee to institute a suit for a sale;

(b) to authorize the mortgagee of a railway, canal or other work in the maintenance of which the general public are interested to institute a suit for a foreclosure or sale; or

(c) to authorize a person interested in part only of the mortgage-money to institute a suit relating only to a corresponding part of the mortgaged property: but he may institute any of the suits mentioned in this section, which, under this Act, he is authorized to institute, relating to the whole of the mortgaged property, making the other mortgagees, if they cannot or will not join as plaintiffs, defendants.

35. Where the mortgagor deposits money in court under section twenty-eight, the Court shall forthwith cause written notice of the deposit to be served on the mortgagee, and the mortgagee may, on depositing the mortgage-deed in the same court and on filing a written statement (verified in manner prescribed by law for the verification of plaints) of the amount due to him under the mortgage, apply for and receive in payment of such amount the money so deposited.

36. When the mortgagor and mortgagee have contracted as to the payment of interest on the principal money for the time being due to the mortgagee under the mortgage, interest shall be payable in accordance with such contract: Provided that, where the mortgagor has tendered or deposited in court under section twenty-eight the whole amount due to the mortgagee, such interest shall cease from the date of the tender or from the earliest time when the mortgagee could take such amount out of court, as the case may be.

Where no such contract has been entered into, the mortgagee is entitled to interest on such principal money at the rate of six per cent. per annum.

37. In the absence of an express contract to the contrary, no mortgagee shall be entitled as such to take possession of the mortgaged property; but at any time after the expira-

tion of one year from the time when the principal money has become payable according to the terms of the mortgage-deed, or after any interest thereon has been in arrear for six months, he may institute a suit for the appointment of a receiver of the rents and profits of the whole or any part of the same.

In any suit for a foreclosure or sale, the Court may, if it think fit, appoint such a receiver pending the proceedings in the suit.

38. No mortgage shall be deemed to imply a debt for the recovery of which a suit will lie against the debtor; but the mortgagee may sue the mortgagor for the mortgage-money—

(a) where the mortgagor expressly binds himself to repay the same;

(b) where the mortgagor remains in possession of the property and fails to pay arrears of revenue due in respect thereof, and the property is consequently sold;

(c) where the property is destroyed by diluvion, fire or other superior force;

(d) in the case of an usufructuary mortgage, where the mortgagor fails to deliver to the mortgagee possession of the property or to secure the possession thereof to him without disturbance by the mortgagor or any other person.

39. A power conferred by the mortgage-deed on the mortgagee to sell or concur in selling the mortgaged property, or any part thereof, is invalid, except where the mortgagee is the Secretary of State for India in Council, or the mortgaged property is situate within the town of Calcutta, Madras, Bombay or Rangoon.

Act No. XXVIII of 1866, section 6, is repealed so far as it is inconsistent with this section.

40. If, at the date of the mortgage, the mortgaged property is insured against loss or damage by fire, the mortgagee, in case of such loss or damage, may, in the absence of a contract to the contrary, require any money which the mortgagor may actually receive under the policy, or so much thereof as may be necessary, to be laid out in reinstating the property.

41. If, after the date of the mortgage, any accession is made to the mortgaged property, the mortgagee, in the absence of a contract to the contrary, shall, for the purposes of the security, be entitled to such accession.

Illustrations.

(a) A mortgages to B a certain field bordering on a river. The field is increased by alluvion. For the purposes of his security, B is entitled to the increase.

(b) A mortgages a certain plot of building land to B and afterwards erects a house on the plot. For the purposes of his security, B is entitled to the house as well as the plot.

42. When, during the continuance of the mortgage, the mortgagee takes possession of the mortgaged property, he has the following rights and liabilities:—

(a) he shall manage the property as a person of ordinary prudence would manage it if it were his own;

(b) he shall use his best endeavours to collect all rents and other profits arising out of the property;

(c) he shall, in the absence of an express contract to the contrary, out of the income of the property pay the Government revenue and all other charges of a public nature accruing due in respect thereof during such possession;

(d) he may spend such money as is necessary (1) for the due management of the property and the collection of the rents and other profits arising out of the same, (2) for its preservation from destruction, deterioration, forfeiture or sale, (3) for supporting the mortgagor's title to the property, (4) for making his own title thereto good against the mortgagor, and (5), when the mortgaged property is a renewable leasehold, for the renewal of the lease; and may, in the absence of a contract to the contrary, add such money to the principal money secured, at the same rate of interest;

(e) he may eject the tenants (if any) in occupation of the property under leases made without the mortgagee's consent after the completion of the mortgage;

(f) where the property is by its nature insurable at ordinary rates, he may insure and keep insured against loss or damage by fire the whole or any part of such property, and add the premiums paid for any such insurance to the principal money secured, at the same rate of interest; and, in case of such loss or damage, shall apply any money which he may actually receive under the policy, or so much thereof as may be necessary, in reinstating the property;

(g) he shall, in the absence of an express contract to the contrary, keep accurate accounts of all sums received and spent by him as mortgagee and, at any time during the continuance of the mortgage, give the mortgagor, at his request and cost, true copies of such accounts and of the vouchers by which they are supported;

(h) his receipts from the mortgaged property, after deducting the expenses mentioned in clauses (c), (d) and (f), shall be debited against him in reduction of the amount (if any) from time to time due to him on account of interest on the principal sum secured by the mortgage, and, so far as such receipts exceed any interest due, in reduction of such principal sum.

43. Nothing in section forty-two, clauses (g) and (h), applies to cases where there is an express contract in writing between the mortgagee and the mortgagor that such receipts, after deducting the said expenses, shall, so long as the mortgagee is in possession of the mortgaged property, be taken in lieu of interest on the principal sum secured by the mortgage.

44. A mortgagee in possession of the mortgaged property must not commit waste thereon.

45. When a mortgagor in possession of the mortgaged property fails to pay arrears of revenue due in respect thereof, and the property is consequently sold, the mortgagee has a charge on the surplus, if any, of the proceeds, after payment thereof of the said arrears.

Priority.

46. Where, through the fraud or gross neglect of a prior mortgagee, another person has been

induced to advance money on the security of the mortgaged property, the prior mortgagee shall be postponed to the subsequent mortgagee.

47. If a mortgage made to secure the balance of a running account expresses the maximum to be secured thereby, a subsequent mortgage on the same property shall, if made with actual knowledge of the prior mortgage, or if the instrument effecting the prior mortgage is registered, be postponed to the prior mortgage in respect of all advances or debits not exceeding the maximum, though made or allowed with notice of the subsequent mortgage.

Illustration.

A mortgages Sultánpur to his bankers, B & Co., to secure the balance of his account with them to the extent of Rs. 10,000. A then mortgages Sultánpur to C, to secure Rs. 10,000; and C gives notice thereof to B & Co. At the date of the second mortgage, the balance due to B & Co. does not exceed Rs. 5,000. B & Co. subsequently advance to A sums making the balance of the account against him exceed the sum of Rs. 10,000. B & Co. are entitled, to the extent of Rs. 10,000, to priority over C.

48. No mortgagee paying off a prior mortgage, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his original security. And, except in the case provided for by section forty-seven, no mortgagee making a subsequent advance to the mortgagor, whether with or without notice of an intermediate mortgage, shall thereby acquire any priority in respect of his security for such subsequent advance.

49. Any second or other subsequent mortgagee may, at any time before a sale of the mortgaged property has taken place under this chapter, tender to the next prior mortgagee the amount due to him on account of his mortgage. Such mortgagee is bound to accept such tender and to give a receipt for the sum due, and on such receipt being registered, the person making the tender shall acquire, in respect of the property, all the rights and powers of the mortgagee to whom he has made such tender.

50. If the owner of two properties mortgages them both to one person and then mortgages one of the properties to another person without actual knowledge of the former mortgage, the second mortgagee is entitled to have the debt of the first mortgagee satisfied out of the property not mortgaged to the second mortgagee, so far as such property will extend; but not so as to prejudice the rights of the first mortgagee or of any other person having an incumbrance on either property.

51. Where several properties, whether of one or several owners, are mortgaged to secure one debt, the several properties shall contribute rateably to the debt secured by the mortgage, after deducting from the value of each property the amount of any other incumbrance to which it is subject.

Where of two properties belonging to the same owner, one is mortgaged to secure one debt, and then both are mortgaged to secure another debt, and the former debt is paid out of the former property, each property shall contribute rateably to the

latter debt, after deducting the amount of the former debt from the value of the property out of which it has been paid.

Nothing in this section applies to a property liable under section fifty to the claim of the second mortgagee.

Suits for Redemption, Foreclosure or Sale.

52. Subject to the provisions of the Code of Civil Procedure, section 437, all persons having an interest either in the right of redemption or in the security ought to be joined as parties to any suit under section twenty-eight or thirty-four, and the first or any subsequent mortgagee who institutes a suit for foreclosure or sale ought to make every mortgagee and other incumbrancer whose security is subsequent to his own, a party to the suit.

Foreclosure and Sale.

53. In a suit for foreclosure, or foreclosure or sale, if the plaintiff succeeds, the Court shall pass a decree, ordering that an account be taken of what will be due to the plaintiff for principal and interest on the mortgage and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree, and ordering that, upon the defendant paying to the plaintiff or into court the amount so due, on a day within six months from the date of declaring in court the amount so due, to be fixed by the court, the plaintiff shall deliver up to the defendant, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall transfer the mortgaged property to the defendant free from all incumbrances created by the plaintiff or any person claiming under him, or, where the plaintiff claims by derived title, by those under whom he claims; and shall, if necessary, put the defendant into possession of the mortgaged property; but that, if such payment is not made on or before such day, the defendant shall be absolutely foreclosed of all right to redeem such property.

54. If payment is so made of such amount and of such subsequent costs as are mentioned in section sixty-four, the defendant shall (if necessary) be put into possession of the mortgaged property.

If such payment is not so made, the plaintiff may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute that the defendant to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the plaintiff; and thereupon the defendant's right to redeem and the security shall both be extinguished.

Provided that the Court may, upon good cause shewn, from time to time postpone the day appointed for such payment.

In the Code of Civil Procedure, Schedule IV, No. 129, for the words "Final Decree", the words "Order absolute" shall be substituted.

55. In a suit for a sale under this chapter, if the plaintiff succeeds, the Court shall, and in any other suit

by the mortgagee under this chapter, if the plaintiff succeed the Court may at his instance, pass a decree ordering as provided in the first and second paragraphs of section fifty-three, and also ordering that in default of the defendant making payment as therein mentioned the mortgaged property or a sufficient part thereof be sold, and that the proceeds of the sale (after defraying thereout the expenses of the sale) be paid into court and applied in payment of what is so found due to the plaintiff and that the balance, if any, be paid to the defendant or other persons entitled to receive the same.

When the mortgagee sues only for a foreclosure, if the Court considers that he will not be damaged by such sale and if the defendant furnishes such security, if any, as the Court thinks sufficient for the payment of the balance due for the time being by him on the mortgage, the Court may, at the instance of the defendant, pass a like decree.

Any decree under this section may also direct the defendant to pay any balance remaining due to the plaintiff upon the mortgage after the proceeds of sale have been dealt with as above provided.

56. If in any case under section fifty-five the defendant makes payment as mentioned in section fifty-four, he shall (if necessary) be put in possession of the mortgaged property; but if such payment is not so made, the plaintiff or the defendant, as the case may be, may apply to the Court for an order absolute for sale of the mortgaged property, and the Court shall then pass an order that such property, or a sufficient part thereof, be sold, and that the proceeds of the sale be dealt with as is mentioned in section fifty-five; and thereupon the defendant's right to redeem and the security shall both be extinguished.

57. When the nett proceeds of any such sale are insufficient to pay the amount due for the time being on the mortgage, the balance, if payable according to the contract between the parties by the defendant otherwise than out of the property sold, may be recovered either (if the Court thinks fit) in the same suit in the same manner as under a decree for money, or by any other legal process open to the mortgagee.

Redemption.

58. Besides the mortgagor, any of the following persons may institute a suit for redemption of the mortgaged property:—

- any person (other than the mortgagee) having any interest in or charge upon the property;
- any person having any interest in or charge upon the right to redeem the property;
- any surety for the payment of the mortgage-debt or any part thereof;
- the guardian of the property of a minor mortgagor;
- the committee or other legal curator of a lunatic or idiot mortgagor;
- the judgment-creditor of the mortgagor, when he has obtained execution.
- a creditor of the mortgagor who has in a suit for the administration of his estate obtained a decree for sale of the mortgaged property.

Explanation.—An easement is not an interest within the meaning of clause (a).

59. In a suit for redemption, if the plaintiff succeed, the Court shall pass a decree ordering that an account be taken of what will be due to the defendant for principal and interest on the mortgage, and for his costs of the suit, on the day next hereinafter referred to, or declaring the amount so due at the date of such decree;

and ordering that upon the plaintiff paying to the defendant or into court the amount so due on a day within six months from the date of declaring in court the amount so due, to be fixed by the Court, the defendant shall deliver up to the plaintiff, or to such person as he appoints, all documents in his possession or power relating to the mortgaged property, and shall (if such property has been transferred to the defendant) re-transfer it to the plaintiff free from the mortgage and from all incumbrances created by the defendant or any person claiming under him, or when the defendant claims by derived title, by those under whom he claims, and shall, if necessary, put the plaintiff into possession of the mortgaged property; but

that if such payment is not made on or before such day, the plaintiff shall be absolutely foreclosed of all right to redeem such property.

60. If payment is made of such amount and of such subsequent costs as are mentioned in section sixty-four the plaintiff shall, if necessary, be put into possession of the mortgaged property.

If such payment is not so made, the defendant may apply to the Court for an order absolute for the foreclosure of the said mortgage, and the Court shall then pass an order absolute ordering the plaintiff to be foreclosed of all right to redeem the mortgaged property, and may, if necessary, deliver possession of the property to the defendant; and thereupon the plaintiff's right to redeem and the security shall both be extinguished:

Provided that the Court may upon good cause shewn, from time to time, postpone the day appointed for such payment.

Redemption and Foreclosure.

61. When property is mortgaged for successive debts to successive mortgagees, any mesne mortgagee may institute a suit to redeem the interests of the prior mortgagees and to foreclose the rights of those that are posterior to himself and of the mortgagor.

The decree in such suit may be in the form set forth in the third schedule hereto annexed, with such variation as the circumstances of each case require.

62. If the mortgagees fail to perform any of the duties imposed upon him by section forty-two, he may, when accounts are taken in pursuance of a decree made under this chapter, be debited with the loss, if any, occasioned by such failure.

Costs.

63. The mortgagee is ordinarily entitled to receive or add to his debt his costs properly incurred of any suit under this chapter. But such costs, or any part thereof, may be disallowed if the mortgagor has paid or tendered to the mortgagee, or has deposited in court, the whole amount due to him under the mortgage, and if the mortgagee has unreasonably refused to accept such tender or to take such money out of court in discharge of his claim, or if he has prevented a mortgagor willing and able to make such payment, tender or deposit from making it by refusing or neglecting to give him proper information as to the state of the accounts required to be kept under section forty-two.

64. In finally adjusting the amount to be paid to a mortgagee in case of a redemption or a sale by the Court under this chapter, the Court shall, unless the conduct of the mortgagee has been such as to disentitle him to costs, add to the principal debt such costs of suit as have been properly incurred by him since the decree for foreclosure, redemption or sale up to the time of actual payment.

Sale of Property subject to prior mortgage.

65. If any property the sale of which is directed under this chapter is subject to a prior mortgage, the Court may, with the consent of the prior mortgagee, order that the property be sold free from the same, giving to such prior mortgagee the same interest in the proceeds of the sale as he had in the property sold.

66. Such proceeds shall be brought into Court and applied as follows:—

- first, in payment of all expenses incident to the sale or properly incurred in any attempted sale;
- secondly, if the property has been sold free from any prior mortgage, in payment of whatever is due on account of such mortgage;
- thirdly, in payment of all interest due on account of the mortgage in consequence whereof the sale was directed, and of the costs of the suit in which the decree directing the sale was made;
- fourthly, in payment of all principal moneys due on account of that mortgage; and
- fifthly, the residue (if any) shall be paid to the person proving himself to be interested in the property sold, or if there be more such persons than one, then to such persons according to their respective interests therein or upon their joint receipt.

67. If property subject to a mortgage, or the right to receive mortgage-money, be transferred to a third person, the transferee has all the rights and powers of his transferor, under the mortgage, and is subject to the liabilities existing between his transferor and the mortgagor or mortgagee, as the case may be.

Where such a transfer is made for the purpose of securing money advanced or to be advanced by way of loan or an existing or future debt, the original mortgage-debt, if recovered by either the transferor or the transferee, is applicable, first, in payment of the costs of such recovery, secondly,

in or towards satisfaction of the amount for the time being secured by the transfer; and the residue, if any, belongs to the transferor.

Charges.

68. If by any assurance other than a mortgage-deed, or by any will, or under the provisions of this or any other Act, or by operation of law, certain immoveable property of one person is made security for the payment of certain money to another, the latter person is said to have a charge on the property, and all the provisions hereinbefore applied to a mortgagor shall apply to the owner of such property, and all the provisions hereinbefore applied to a mortgagee instituting a suit for the sale of the mortgaged property shall apply to the person having such charge.

69. Where a person is or becomes absolutely entitled to immoveable property, of a charge or other incumbrance on which he is also the owner, the charge or incumbrance shall be extinguished, unless by an instrument in writing registered he expressly declares that it shall be kept on foot.

CHAPTER VI.

OF LEASES OF IMMOVEABLE PROPERTY.

70. A person proposing to let immoveable property need not disclose defects therein which the lessee might with ordinary care discover; but the proposing lessor must not conceal, or attempt to conceal, such defects, and he must disclose to the lessee all other defects therein of which the former is, and the latter is not, aware.

When the proposing lessee stands, or has stood, as regards the property, in a fiduciary relation to the lessor, he must disclose to the lessor any fact which increases the value of the property itself, and of which the former has, during the existence of such relation, become aware. Save as aforesaid, a person proposing to take a lease of immoveable property need not disclose any fact unknown to the lessor which increases such value.

71. In the absence of a contract in writing or local usage to the contrary, the lessor and the lessee, as against one another, respectively, possess the rights and are subject to the liabilities mentioned in the eighteen rules next following, or such of them as are applicable to the property leased:—

- The lessor is bound to put the lessee in possession of the property leased;
- The lessor shall be deemed to contract with the lessee that the latter paying the rent reserved by the lease and performing the contracts by the lessee may hold the property leased during the time limited by the lease without interruption by the lessor or his assigns, or any person lawfully claiming through him or them;
- In the absence of fraud, concealment or misrepresentation, the lessor is not answerable for any defect in the property leased which the lessee could not with ordinary care have discovered;
- During the continuance of the lease, the lessee is entitled to the enjoyment of all easements appendant to the property leased at the time when the lease was made until such easements are extinguished:

(e.) The lessee is bound to keep, and on the termination of the lease to restore, the property leased in as good condition as it was in at the time when he was put in possession, subject only to reasonable wear and tear:

(f.) If by fire, tempest or flood, or violence of an army or of a mob, or other superior force, any part of the property leased be wholly destroyed or rendered substantially unfit for the purposes for which it was let, the lease shall be void as to that part, and any rent or fine payable under the lease shall proportionately abate, and a proportionate part of any fine paid by the lessee shall be returned by the lessor:

If the injury be occasioned by the wrongful act or default of either party, such party shall not be entitled to avail himself of the benefit of this provision:

(g.) In case the lease is rescinded for the default of the lessee, he is bound to pay the rent up to the time of such rescission, and also to make compensation for any other loss resulting from his default; but in estimating such compensation, the Court shall take into account the fine (if any) paid under the lease:

(h.) If the lessor neglects to make, within a reasonable time after notice, repairs which he is bound to make, the lessee may make the same himself, and deduct the expense of such repairs from the rent, or otherwise recover it from the lessor:

(i.) If the lessor neglects to make any payment which he is bound to make, and which, if not made by him, is recoverable from the lessee or against the property leased, the lessee may make such payment himself, and deduct it from his rent, or otherwise recover it from the lessor:

(j.) Every lessee who becomes aware of any proceeding to recover the property leased to him or any part thereof is bound to give notice thereof to the lessor with reasonable diligence; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(k.) The lessee is bound to give notice to the lessor, within a reasonable time, of any encroachment made upon, or any interference with the lessor's rights concerning, the property leased, which may come to his knowledge; and, in default of so doing, he is liable to make compensation to the lessor for any loss or expenses occasioned by such omission:

(l.) The lessee may use the soil and its products for all purposes of enjoyment as a reasonable owner would use them; but he may not fell timber, pull down or damage houses, open mines, or commit any other waste:

(m.) No lessee of immoveable property shall, without the lessor's consent, erect any permanent structure thereon, except for agricultural purposes; and no such lessee who erects thereon any building, engine or machinery for agricultural purposes shall remove the same without first giving to the lessor or his agent one month's previous notice in writing of his intention so to do, and thereupon the lessor or his agent may elect to purchase the thing so proposed to be removed, and the lessee's right to remove the same shall thereby cease, and the same shall belong to the lessor, and the value thereof shall in case of dispute be ascertained and determined by two referees, one to be chosen by each party, or by an umpire to be named by such referees, and shall be paid or allowed in account by the lessor:

(n.) Subject to the provisions of clause (m), the lessee has a right to remove at any time during his possession of the property leased, all things which he has affixed to the soil: but he is liable to make compensation to the lessor for all damage caused to the property by such removal:

(o.) On the determination of the lease, the lessee is bound to put the lessor into possession of the property leased:

(p.) When a lease of uncertain duration determines by any means except the fault of the lessee, he or his legal representative is entitled to all the crops planted or sown by the lessee and growing upon the land for the season current when the lease determines, and to free ingress and egress to reap and carry them:

(q.) If the lessor transfers the property leased, or any part thereof, or any part of his interest therein, the transferee shall possess all the rights and, if the lessee so elects, be subject to all the liabilities, of the lessor as to the property or part transferred so long as he is the owner of it; but the lessor shall not by reason only of such transfer cease to be subject to any of the liabilities imposed upon him by the lease, unless the lessee elects to treat the transferee as the person liable to him: Provided that, if the lessee pay rent to the lessor without having reason to believe that such transfer has been made, he shall not be liable to pay such rent over again to the transferee:

Where only a part of the property leased is transferred by the lessor, he may determine what proportion of the rent reserved by the lease is payable in respect of the part so transferred:

(r.) The lessee may transfer, absolutely or by way of mortgage, the whole or any part of his interest in the property, and any transferee of such interest or part may again transfer it. The lessee shall not, by reason of such transfer, cease to be subject to any of the liabilities attaching to the lease, unless the lessor elects to treat the transferee as the person subject to such liabilities. Subject as aforesaid, each successive transferee, so long as he is entitled to the property leased, possesses all the rights, and is subject to all the liabilities, of the lessee.

Nothing in this section shall be deemed to authorise a tenant having a right of occupancy to assign his interest as such.

72. A tenancy begins when the lessee enters, under the lease, into possession of the property leased, and until he so enters, he cannot sue for compensation for a trespass thereon.

73. When the lessee is declared an insolvent, the receiver of his property appointed under the Code of Civil Procedure, section 351, may, with the leave of the Court, by writing under his hand, disclaim the property leased, and thereupon the lease shall be deemed to be surrendered from the date of the declaration, and the Court may order the property to be delivered up to the lessor or make such other order as to the possession thereof as may be just:

Provided that the receiver shall not disclaim such property in cases where an application in writing has been made to him by any person interested therein, requiring him to decide whether he will disclaim or not, and the receiver has for a period of not less than twenty-eight days after the receipt of such application, or such further

time as may be allowed by the Court, declined or neglected to give notice whether he disclaims the property or not.

On the application of any person interested in the property, the Court may direct possession thereof to be delivered to him, or make such other order as to possession thereof as may be just.

Any person injured by the operation of this section shall be deemed to be a creditor of the insolvent to the extent of such injury, and may accordingly prove the same as a debt under the insolvency.

74. In the absence of a contract in writing or local usage to the contrary, a lease of property for purposes of cultivation shall be a lease from year to year terminable by six months' notice expiring with the end of a year of the tenancy; and a lease of property for any other purpose shall be a lease from month to month, terminable by fifteen days' notice expiring with the end of a month of the tenancy.

Every notice under this section must be in writing signed by or on behalf of the party giving it and tendered or delivered to the party who is intended to be bound by it, or affixed on a conspicuous part of the property.

75. Where the time limited by a lease is expressed as commencing from a particular day, in computing that time such day shall be excluded. Where no day of commencement is named, the time so limited begins from the making of the lease.

Where the time so limited is a year or a number of years, in the absence of an express agreement to the contrary, the lease shall last during the whole anniversary of the day from which such time commences.

Where the time so limited is expressed to be determinable before its expiration at the option of the parties or one of them, the lessee, in the absence of an express agreement to the contrary, shall have such option.

76. A lease determined by—

- by efflux of the time limited thereby;
- by rescission;
- by surrender in express terms;
- by surrender by operation of law, that is to say, in case the lessee accepts from the lessor a new lease of the property leased, to take effect during the continuance of the existing lease;
- by forfeiture, that is to say, (1) in case the lessee breaks an express condition which provides that, on breach thereof, the lessor may re-enter, or the lease shall become void; or (2) in case the lessee renounces his character as such either by setting up a title in a third person or by claiming title in himself;
- on the expiration of a notice to quit duly given to the lessee.

77. A forfeiture or notice under section seventy-six clause (e) or (f), is waived by receipt of rent which has become due since the breach of the notice, or by distress for such rent, or by any other act on the part of the

lessor showing an intention to treat the lease as subsisting.

Where a lease has determined by forfeiture for non-payment of rent and the lessor sues to eject the lessee, if, at the hearing of the suit, the lessee pays

or tenders to the lessor the rent in arrear, together with interest thereon and his full costs of the suit, or gives such security as the Court thinks sufficient for making such payment within fifteen days, the Court may, in lieu of making a decree for ejectment, pass an order relieving the lessee against the forfeiture; and thereupon the lessee shall hold the property leased as if the forfeiture had not occurred.

Nothing in this section applies to suits under Act No. X of 1859, or Bengal Act No. VIII of 1869.

78. If a lessee or sub-lessee of property remains in possession thereof after the determination of the lease, and the lessor or his legal representative accepts rent from the lessee or sub-lessee, or otherwise assents to his continuing in possession, the lease is, in the absence of an agreement to the contrary, renewed from year to year or from month to month, according to the purpose for which the property is leased, as specified in section seventy-four.

Illustrations.

(a.) A lets a house to B for five years. B sub-lets the house to C at a monthly rent of Rs. 100. The five years expire, but C continues in possession of the house and pays the rent to A. C's lease is renewed from month to month.

(b.) A lets a farm to B for the life of C. C dies, but B continues in possession with A's assent. B's lease is renewed from year to year.

CHAPTER VII.

OF SETTLEMENTS.

79. "Settlement" means, in this chapter, any disposition in writing of moveable or immoveable property—

- which is not testamentary, and is not founded on any consideration, or
- which is made in consideration of marriage, or
- which is made for the purpose of dividing property of the settlor among his family or those for whom he desires to provide, but does not include a gift made by a Hindû, Muhammadan or Buddhist.

80. A settlement, whether made for a consideration or not, is binding on the settlor and those claiming under him.

81. A settlement made for the purpose of depriving present or future creditors or other persons of their demands against the settlor, is void against all present and future creditors of the settlor and their successors in interest, and against any person upon whom his property devolves in trust for the benefit of his creditors.

Nothing in this section affects the rights of persons who have acquired, in good faith and for consideration, any interest under the settlement.

82. A condition or limitation in a settlement or will, restraining any person from parting with or disposing of his interest, is void:

provided that property may be settled or bequeathed for the benefit of a married woman who is not a Hindú, Muhammadan or Buddhist, so that she shall not have power to deprive herself of the income thereof in anticipation.

83. A condition or limitation contained in a settlement or will, making an interest thereby reserved or given to or in trust for any person to cease on his becoming insolvent, or endeavouring to transfer or dispose of the same, is void.

84. If, by a settlement, property be given to a person then living in general terms, without indicating the time when it is to be paid or delivered, such person has a vested interest therein from the day of the execution of the settlement, and if he dies without having received it, it shall (subject to any legal disposition thereof which he may have made) pass to his legal representative.

85. Where, by the terms of a settlement, property is given to a person not in existence, but he is not entitled to possession of it immediately upon his birth, a right to receive it at the proper time shall, unless a contrary intention appears by the settlement, become vested in such person upon his birth, and shall (subject to any legal disposition thereof which he may have made) pass to his legal representative if he dies before that time, and without having received it. And in such cases it is from his birth said to be vested in interest.

86. The provisions of the Indian Succession Act, 1865, sections 100 to 104, both inclusive, 107 and 108, 111 to 127, both inclusive, and 167, shall apply, *mutatis mutandis*, to gifts contained in settlements.

87. Whenever a person becomes entitled in possession, by virtue of a settlement, to money or any other property yielding income, he shall be entitled to receive the interest or income thereof from that time.

CHAPTER VIII.

OF THE DISCRETION OF THE COURTS TO DEAL WITH SETTLED LAND.

88. If any person having, under a settlement or will, a limited interest in possession in any land, apply under this section to the High Court within the limits of whose appellate civil jurisdiction such land or any part thereof is situate, the Court may, if it deem it just and expedient to do so,—

(a) make such leases of the whole or any part of the land for such terms of years, for such rents, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;

(b) make such sales of the whole or any part of the land, for such sums, payable either at once or periodically, with such powers, and with such conditions, reservations and exceptions as the Court thinks fit;

(c) appropriate any part of the land for the formation of streets, roads, gardens or other open spaces, tanks, sewers, drains or water-courses, and authorize the erection of buildings and works thereon;

and generally deal with the land in any way the Court may think just and beneficial to the persons interested therein.

89. Every such application shall be in writing, and notice thereof shall be served through the Court on all trustees under the settlement or will, and on any other persons who in the opinion of the Court ought to be so served, and shall be published in such newspapers as the Court may direct.

90. The Court shall permit any person interested in the land, and may in its discretion permit any other person, to appear and be heard in opposition to, or in support of, any such application, on such terms as to costs or otherwise as it thinks fit.

91. The Court may order the costs of all or any parties to any such application to be paid out of any principal money receivable on account of any dealing with the land which is the subject of the application, or to be a charge on such land or on any other land belonging to the same owners.

92. Every lease made under section eighty-eight shall take effect in possession; and on every such lease shall be reserved the best rent that can be reasonably obtained, to be made payable half-yearly or oftener without taking any fine or other benefit in the nature of a fine.

93. All or any part of the proceeds of any lease, sale or disposition under section eighty-eight may, if the Court think fit, be paid into court.

94. The Court shall declare what parts of such proceeds so received shall be considered as income, and may direct the same to be paid to the person for the time being entitled in possession to the land dealt with; and the residue of such money shall be applied as the Court shall direct in one or more of the manners following:—

(a) the payment of the amount due in respect of any charge on the land dealt with;

(b) the purchase of other property or the investment in securities for the benefit of the persons interested in the land dealt with;

(c) the payment to any person becoming absolutely entitled to the land dealt with.

EXPLANATION.—In this section the term “securities” means—

(d) promissory notes, debentures, stock and other securities of the Government of India;

(e) bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;

(f) stock or debentures of, or shares in, Railway or other companies, the interest whereon has been guaranteed by the Government of India; and

(g) debentures or other securities for money issued by or on behalf of any municipal body under the authority of any Act of an Indian legislature.

CHAPTER IX.

OF GIFTS FOR RELIGIOUS AND CHARITABLE PURPOSES.

95. No person having a nephew or niece, or any nearer relative, shall have power to give any immovable property to religious or charitable uses, unless by an assurance executed not less than twelve months before his death, and registered.

96. Subject to the provisions of the last preceding section, immovable property may be assured in perpetuity for the benefit of the public in the advancement of religion, knowledge, commerce, health, safety or any other object beneficial to mankind. Provided that notice of such assurance shall be given, as soon as may be after its execution, to the Local Government and that no such assurance shall take effect until it has been sanctioned by some public authority to be designated by the Local Government by notification in the official Gazette.

The grant or refusal of such sanction may be notified by an entry in the book in which the assurance is registered, and the registering officer shall make such entry on receiving from the public authority aforesaid a written order in this behalf.

If no such order is made within two years next after the time when the property becomes applicable for the benefit of the public, it shall be deemed that sanction has been granted.

If such sanction is refused, the property shall devolve as if no such assurance had been made.

CHAPTER X.

OF CERTAIN RIGHTS AND LIABILITIES OF OWNERS OF LIMITED INTERESTS.

97. A person having a limited interest in any immovable property is not, as such, entitled to do or omit any act the doing or omitting of which is destructive or permanently injurious to such property.

EXPLANATION.—No act done in the reasonable use and enjoyment of property is destructive or injurious within the meaning of this section, though it may exhaust the substance of the property.

Illustrations.

(a). A is a tenant for life of land on which a dwelling-house stands. He is not entitled, as such, to pull down the house. Nor must he suffer it to fall for want of necessary repairs.

(b). A is tenant for life of land in which coal lies. He is entitled, as such, to work and use the coal.

(c). A is tenant for life of land planted with trees. He is entitled as such to cut the trees at maturity, but is not entitled, as such, to cut them when immature, except for the purpose of thinning out or otherwise benefiting the plantation.

Save as aforesaid, such person or his legal representative has the same right as a lessee to remove, during the continuance of such interest or within a reasonable time afterwards, all things which he has affixed to the soil in which he had such limited interest, and all crops growing upon the land for the season current when such limited interest determines.

98. A person having a limited interest in possession in any immovable property, is bound to discharge all taxes and other public periodical charges to which such property is liable and, to the extent of the rents and profits of the property which without his wilful default he might have received, all periodical payments accruing due on account of any mortgage or charge thereon taking effect during the continuance of his interest in priority to such interest.

99. Every advantage or increase of value accruing (accidentally or through the exertions of any one having a limited interest) to any immovable property in which successive interests exist, belongs, in the absence of any personal law to the contrary, to all the persons having any interest in the property, in the same shares and manner as they are entitled to the property.

100. Any person claiming any immovable property after the death of any minor, married woman or other person, and having reason to believe that such minor, married woman or other person is dead, and that his or her death is concealed by his or her guardian, husband or any other person, may once a year move the High Court to order the person concealing or suspected to conceal such person to produce him or her at such time and place, and before such persons (if any), as the Court may direct. And the High Court, if it think fit, shall make such order, and in case of disobedience thereto by the person in possession of the property, the person so claiming the same may, by order of the Court, enter thereon and receive the profits thereof as if the person so concealed or suspected to be concealed were dead.

Nothing in this section shall be deemed to authorize the High Court to compel the production in court of women who, according to the customs and manners of the country, ought not to be compelled to appear in public.

101. Nothing in this chapter applies to mortgagees or lessees.

CHAPTER XI.

OF POWERS.

102. A person may be authorized to determine, with or without the consent of others, the disposition of property otherwise than by virtue of his ownership. A person so authorized is said to have power to appoint such property.

The person who gives the power is called the donor, the person to whom the power is given is called the donee, and the persons for whose benefit the power is to be exercised are called the objects of the power. A person to whom any property is appointed is called an appointee.

Illustrations.

(a). A grants land to B for B's life, with remainder to such of B's children as B shall appoint. B appoints to C and D, two of his children, in equal shares. A is the donor of the power, B the donee, B's children the objects, and C and D the appointees.

(b). A, the absolute owner of certain land, grants it to B to such uses as C, with the consent of D, shall by assurance appoint. C with D's consent appoints part of the land to E absolutely, and the rest to F for seven years. Here C is the donee and also the object of the power, and E and F are the appointees.

A power authorising the donee to appoint to whomsoever and for whatsoever interest he pleases, is called a general power.

A power restricted in respect either of its objects or the interests that may be conferred under it, is called a special power.

Where the donee has neither a present nor a future interest in the property, the power is called a collateral power.

Rules as to all Powers.

103. Where a power is vested in several donees, all who are living must unite in its execution; but in case any one or more of them die during the continuance of the power, it may be exercised by the survivors or the survivor, unless a contrary intention appears by the instrument creating the power.

104. The donor may direct that the power shall be exercised by will only, or by non-testamentary instrument only.

If he directs that the power shall be exercised by will only, it must be exercised by will duly executed according to the provisions of the Indian Succession Act, 1865, or according to such other law as at the time of the execution of the power may be applicable to a will executed by the donee.

If he directs that the power shall be exercised by non-testamentary instrument only, it must be exercised by such an instrument and registered.

If he imposes no such restriction on the exercise of the power, it may be exercised either by such will or by such assurance as lastly hereinbefore mentioned.

105. When the power is not properly exercised, no Court shall in any case compel the person in possession of the property to which the power relates to deliver the property as if the power had been properly exercised, or shall otherwise aid the defective execution, except as provided in the Specific Relief Act, 1877, chapter three.

106. All appointments made in the manner directed by section one hundred and four shall be deemed to be executed and attested in proper form, notwithstanding that some other mode of execution or attestation has been prescribed by the donor.

107. An appointment made by will may be revoked by a subsequent will; but it is not revoked by mere general words of revocation of all former wills, without a new appointment.

An appointment made by a non-testamentary instrument is irrevocable except where power to revoke the appointment is expressly reserved by such instrument.

108. A power exercisable by will only cannot be delegated.

A special power involving the exercise of personal discretion by the donee cannot be delegated.

A power to do an act merely ministerial and involving no personal discretion may be delegated.

Illustrations.

(a). A has power under a settlement to dispose of an estate in such proportions as he thinks fit among the issue of his marriage with B. A by his will purports to delegate this power to B, to exercise as she thinks fit. The attempted delegation is void, and the dispositions, if any, in default of appointment take effect.

(b). A, the donee of a power to appoint to his children, determines to exercise it in favour of the objects equally. With this view he causes an instrument of appointment to be prepared. A may appoint an attorney to execute this instrument.

109. Where a power is to be exercised with the concurrence where consent of several persons, all who are living must concur in the consent, but in case any one or more of them die during the continuance of the power, the consent of the survivors or the survivor is sufficient, unless a contrary intention appears by the instrument creating the power.

Consent to the exercise of a power must be given during the donee's lifetime by a non-testamentary instrument registered.

Consent to the exercise of a power need not be given by the instrument by which the power is exercised, but if it is given by a different instrument, such instrument must be executed at a time not later than the time at which the donee of the power executes the instrument by which he exercises the power.

110. If a person disposes of property in such manner as is authorized by a power vested in him, such disposition shall take effect under the power, notwithstanding that the power is not mentioned or referred to in the instrument of disposition.

Illustration.

Land is settled upon A for life with a special power to charge, by a non-testamentary instrument, portions in favour of his children. Subsequently, a general power to dispose of the land by any instrument is vested in A. He executes an assurance, by which he directs that a sum of money shall be raised out of the land and settled on his son B for life, with remainder to B's wife and children. Such an appointment cannot take effect under the special power, but may be treated as a valid exercise of the general power.

111. The donee of a power need not exercise it entirely and at once by a single instrument, but he may from time to time exercise any unexhausted part thereof at his discretion.

If the donee has purported to exercise his power in such a manner that his appointment is void, the power is, to that extent, unexhausted.

Illustrations.

(a). A has a general power. He may appoint the property at one time to B for his life and at another to C absolutely.

(b). Trustees under a settlement, having power to lend Rs. 10,000 to A, the tenant for life, lend the money accordingly. A repays it. The trustees may again lend Rs. 10,000 to A.

(c). A has power to raise Rs. 10,000 by sale or mortgage of Sultānpur. A exercises the power by mortgaging Sultānpur. He may afterwards exercise the power by selling Sultānpur in order to pay off the mortgage.

112. Where a power given by any instrument is void in its creation, no disposition or gift made by the same instrument shall be deemed void merely because it is intended to take effect after the interests to be appointed under the power or in default of any such appointment.

Illustration.

A marriage-settlement provides that the settled property shall belong to the husband and wife successively for their lives; that after the death of the survivor of them, it shall go to such of the children of the marriage, and in such shares, as the husband and wife shall jointly appoint, the interest of each such child to become vested in him on his attaining the age of twenty-five years; and that in the event of there being no child of the marriage who shall attain that age, or in default of appointment, the property shall belong to the husband or his legal representative.

Here the power to appoint the property is, under section eighty-six, void in its creation; but the ultimate interest given to the husband takes effect.

General Powers.

113. If the donor confers on the donee a general power, the donee shall, so far as regards his power of disposition, his creditors and all persons who contract with him for lawful consideration to obtain any interest in the property comprised in the power, be deemed to be the absolute owner of such property for such interest therein as the donor could dispose of.

This rule is to take effect notwithstanding that the donor has prescribed some particular method for executing the power.

Illustrations.

(a). A, the absolute owner of land, settles it on B for life with remainder to such purposes as B—
shall appoint, or
shall by deed appoint, or
shall by will appoint, or
shall by deed or will appoint,
and, in case B dies without making any such appointment, on C absolutely.

If B—
grants the land by assurance, or
bequeathes it, or
contracts to sell it, or
incurs debt,
the property is liable, in the hands of either B or C, as the case may be, to the claims of B's grantee, legatee, purchaser or creditors, as the case may be.

If B dies having made no disposition of the property, C is entitled to it, subject to any claims which B's creditors may establish against it.

(b). A confers on B a general power, exercisable by a non-testamentary instrument, to appoint certain land. B appoints the land to certain persons in such shares as C shall fix. This appointment is valid.

114. If the donor confers on the donee a general power, and makes no disposition of the property in the event of non-appointment, the donee shall be considered as the absolute owner of the property or such interest therein as the donor could dispose of.

Illustration.

A, the absolute owner of property, settles it on B for life with remainder to such purposes as B shall appoint, and makes no gift over in default of appointment. B dies without making any disposition of the property. The property vests in the representatives of B, and does not revert to A or his representatives.

Special Powers.

115. If the donee has only a special power, he cannot confer any interest in the property comprised therein which could not have been conferred by the donor at the time of the creation of the power.

Illustrations.

(a). A settles a fund upon B for life with remainder to such purposes as B shall appoint. After the settlement is made C is born. B then appoints the fund to C for life with remainder to C's children absolutely. The appointment is valid, though C has no children at the time.

(b). A settles a fund upon B for life with remainder to his children as he shall appoint. At the date of the settlement B has no child, but afterwards has a son C. B then appoints to C for his life, with remainder to his children. Such interest could not have been conferred by A, and B's appointment is void.

116. Where the donee of a special power purports, in exercise of the power, to appoint to objects authorized by the power and also to objects not so authorized, the appointment in favour of the authorized objects shall take effect if their interests are independent of those of the unauthorized objects.

Illustration.

Property is settled on A for life, and after his death on such of his children as he shall appoint, and in default of appointment to all A's children equally. A appoints that the property shall go after his death to his widow for her life, and after her death to two of his sons, C and D, in equal shares. There are five children of A. The appointment in favour of A's widow is invalid, and the rents and profits of the property during her life will go to all the five children in equal shares, but after her death to C and D absolutely.

117. Where the donee of a special power purports, in exercise of the power to confer a larger interest than is authorized thereby, such appointment shall, if the appointee so elect, be void only for the excess, and good for the residue, if they can be separated.

Illustrations.

(a). A has a life-interest in Rāmānagar, with power to grant leases thereof for 30 years. A makes a lease of Rāmānagar for 50 years. Such lease is good for 30 years only.

(b). A having a life-interest in Rāmānagar and Sultānpur, with power to grant leases of Rāmānagar for 21 years, grants a lease comprising both Rāmānagar and Sultānpur for 21 years. After A's death the lessee may, if he thinks fit, elect to retain the lease as a lease of Rāmānagar only, till the end of the 21 years.

(c). A having power to charge Rāmānagar with Rs. 7,000 charges it with Rs. 8,000. The appointment is good for the Rs. 7,000, but not for the residue.

118. Where, by an appointment under a special power, interests authorized and also interests unauthorized are created, and the interests authorized cannot be distinguished from those unauthorized, the whole is void.

Illustrations.

(a). A fund is settled on A during his life, and after his death on his children as he shall appoint. A appoints the annual income for the benefit of his son B and B's wife and children, in such manner as trustees shall think fit. The appointment is wholly void.

(b). Under a similar settlement, A having legitimate children by B, his wife, and others by C and D, his concubines, appoints the property to be divided among his children by B, C and D, the shares of the sons to be double those of the daughters. Here the interests authorized and unauthorized cannot be distinguished, and the appointment is wholly void.

119. When a person exercising a special power annexes to the gift a condition or qualification which is not authorized by the power, the gift is good and the condition or qualification only is void.

Illustrations.

(a). A, having a power to appoint a fund among his children, gives a part of it to his son B on condition that B shall settle it on B's children. The condition is void, and the gift is absolute.

(b). A, having a power to appoint a fund to a limited class of objects of whom B is one, appoints it to B, adding a condition that B shall release a debt owing to him by A, and also pay Rs. 1,000 to C. The appointment is good; but the condition is void.

120. Where the donee of a special power purports, in exercise of the power, to appoint to persons not objects of the power, and by the same instrument gives to the persons entitled, in default of appointment, to the property comprised in the power benefits out of other property, the persons so entitled shall elect either to confirm such appointment or to dissent from it, and in the latter case they shall relinquish the benefits so given to them.

The rules contained in the Indian Succession Act, 1865, sections 173 to 177, both inclusive, shall, *mutatis mutandis*, apply to elections under this section.

121. If a beneficial interest in immoveable property, and also a power to let it, are given to the same person, and he grants his interest in the property, he may enter into a contract not to exercise his power.

122. Save as provided by section one hundred and twenty-one, an agreement or undertaking not to exercise a power which is given for the benefit of persons other than the donee is void.

123. Where a power given for the benefit of persons other than the donee is exercised with a view to the benefit, direct or indirect, of the donee, in any mode not intended by the donor, the appointment is void.

Illustrations.

(a). A, having power to appoint a fund in favour of any of her children, appoints the whole fund absolutely to one child, who has previously entered into an agreement with her to give one-half of the fund to A's husband absolutely. The appointment is void.

(b). A, having power to appoint a fund in favour of any of his children, appoints a portion of the fund to his son C, a minor, whom he knows to be suffering from a mortal disease; A being the person entitled to C's property in the event of his death. The appointment is void.

(c). A, having power to grant leases of certain settled land, exercises the power in favour of B in consideration of Rs. 1,000 paid to A by B as a fine or premium. The lease is void, and A holds the Rs. 1,000 in trust for the persons interested under the settlement.

124. If the instrument by which a power of appointment in favour of specified objects is created does not provide for the event of no appointment being made, the property belongs (subject to any appointment that may have been made) in equal shares to the said objects.

Illustration.

A settles property on B for life with remainder to B's children as he shall appoint, and makes no disposition in

default of appointment. B has two children, C and D, and appoints Rs. 1,000, part of the property, to C. Then C dies. Then B dies without making any further appointment. After paying Rs. 1,000 to C or his representative, the residue of the property is divisible in equal moieties between D and the representative of C.

125. Where there is a power of appointment in favour of a certain class of objects, and there is also a disposition of the property comprised in the power in the event of there being no objects, if the power is not exercised and there are objects, the property belongs to them in equal shares.

126. Under a power of appointment in favour of several objects, an appointment of the whole property to one or more of such objects exclusively of the others is valid:

Provided that, where the assurance creating the power declares the minimum amount or value of the share from which no object of the power is to be excluded, the appointment shall be invalid so far as it excludes any such object from any such share, and no farther.

127. Interests authorized to be created under a power take effect when created as if they had been created by the original instrument conferring the power, unless where a contrary intention is expressed therein.

128. A power given to the owner of a limited interest in the property comprised in the power is extinguished when he becomes the absolute owner of such property.

When the exercise of a power given to the owner of a limited interest in property would derogate from a previous grant of such interest by the donee, the power shall be deemed to have been extinguished by such grant.

Illustrations.

(a) Z, tenant for life of certain land with power to charge it with a jointure for his wife, becomes absolute owner of the land. The power is extinguished.

(b) A, tenant for life of certain land with power to grant leases thereof in possession, grants his life-interest in the land to B. The power is extinguished.

CHAPTER XII.

OF PROPERTY HELD BY SEVERAL PERSONS.

129. On the death of one of two or more persons entitled to property in their own right, his share shall become vested in his legal representative, unless the property is held under an instrument which expressly provides that on the death of one, his share shall accrue to the survivor or survivors.

Nothing in this section applies to property belonging to an undivided family.

Illustration.

A and B jointly advance money on mortgage, A contributing one-third. A dies intestate. A's third belongs to his legal representative.

130. When immoveable property is held in possession by co-owners, any one of them may institute a suit in the proper Court, and such Court may direct a partition of the property

to be made among the co-owners, and for the purposes of partition may, in order to equalise the value of the shares, direct any money to be paid by one to another or to be charged on one share in favour of another.

If it appear to the Court that a sale of the property and a distribution of the proceeds would be more beneficial for the persons interested than a division of the property between them, the Court may, on the application of any such person, direct a sale of the property.

Nothing in the second clause of this section shall be deemed to authorize the Court to direct a sale of the property of an undivided family.

131. On any sale under the last preceding section, the Court may, if it think fit, allow any of the persons interested in the property to bid at the sale, on such terms as to setting off or accounting for the purchase-money or any part thereof, or as to any other matters, as to the Court seems reasonable.

132. All sums of money paid under the two last preceding sections may, if the Court think fit, be paid into court.

133. Nothing in this chapter shall affect any local law for the time being in force relating to the partition of estates paying revenue to Government.

134. When undivided immoveable property is held in possession by co-owners and one of them transfers his share or any interest therein, by sale, mortgage or otherwise, the transferee takes the share or interest subject to the right of the other co-owners to enforce a partition of the property; and when such partition is effected, the right of the transferee as such, in the absence of a contract to the contrary by the co-owners, extends only to the share allotted to himself or to his transferor.

135. When one co-owner of immoveable property commits, or threatens to commit, waste on the same without the consent of the other joint-owner, that other may institute a suit to recover compensation for the injury caused to him by the waste, or to obtain an injunction to stay the waste, as the case may require.

CHAPTER XIII.

OF ASSIGNMENTS OF THINGS IN ACTION.

136. No assignment of, or charge on, any debt, or any beneficial interest in moveable property, shall have any operation against the debtor or against the person in whom the property is vested, until express notice of the assignment or charge is given to him, unless he is a party to such assignment or charge; and every dealing by such debtor or person, not being a party to, and not having received express notice of, an assignment or charge, with the debt or property shall be valid as against such assignment or charge.

Illustrations.

(a) A owes money to B, who assigns the debt to C. B then demands the debt from A, who, having no notice of

the assignment, pays B. The payment is valid, and C cannot sue A for the debt.

(b) A has jewels deposited with B, a jeweller. A mortgages them to C. A then executes an instrument assigning them to D, who takes it to B and gets the jewels from him before he, B, has received any notice of C's mortgage. B is justified in handing the jewels to D, and C has no remedy against D.

137. Every such notice must be in writing signed by the person making the assignment or charge, or by his agent duly authorized in this behalf.

138. On receiving such notice, the debtor or person in whom the property is vested shall give effect to the assignment or charge, unless where the debtor resides, or the property is situate, in a foreign country and the title of the person in whose favour the assignment or charge is made is not complete according to the law of such country.

139. The person to whom a debt or charge is assigned shall take it subject to all the liabilities to which the assignor was subject in respect thereof at the date of the assignment.

Illustration.

(a). A debenture is issued in fraud of a public company to A. A sells and transfers the debenture to B, who has notice of the fraud. The debenture is invalid in the hands of B.

140. Nothing in this chapter applies to debts secured by negotiable instruments.

CHAPTER XIV.

OF APPORTIONMENT.

141. All rents, annuities, pensions, dividends and other periodical payments shall, upon the determination by death or otherwise, of the interest of the person entitled to receive such payment, be apportioned as if they had been made to accrue due from day to day, but to be payable on the days appointed for the payment thereof.

Nothing in this section shall affect any express provision in any instrument binding on such person.

THE FIRST SCHEDULE.

(a). STATUTES.

Year and chapter.	Subject.	Extent of repeal.
13 Ed. 1, c. 22	Waste ...	The whole.
31 Hen. VIII, c. 1	Partition ...	The whole.
32 Hen. VIII, c. 62	Do. ...	The whole.
13 Ed. 2, c. 5	Fraudulent Conveyances...	The whole.
27 Eliz., c. 4	Do. ...	The whole.
4 Wm. & Mary, c. 16	Clandestine Mortgages ...	The whole.
6 Anne, c. 72	Discovery of deaths of tenants for life.	The whole.

(b). ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
XXIV of 1841	Illusory appointments, &c.	So far as regards illusory appointments.
XXXI of 1854	Modes of conveying land...	Section 17.
X of 1865	Succession ...	Illustration (g) to sec. 107.
IV of 1872	Panjab Laws Act ...	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XX of 1875	Central Provinces Laws Act.	So far as it relates to Bengal Regulations I of 1798 and XVII of 1806.
XVIII of 1876	Oudh Laws Act ...	So far as it relates to Bengal Regulation XVII of 1806.
I of 1877	Specific Relief ...	Section 13, and in sections 35 and 36 the words "in writing."

(c). REGULATIONS.

Number and year.	Subject.	Extent of repeal.
Bengal Regulation I of 1798.	Conditional sales ...	The whole Regulation.
Bengal Regulation XVII of 1806.	Redemption ...	The whole Regulation.
Bombay Regulation V of 1827.	Mortgagees in possession ...	Section 15.

THE SECOND SCHEDULE.

FORMS OF ASSURANCES.

(See section 5.)

A.—TRANSFER OF IMMOVEABLE PROPERTY ON SALE.

This grant made the _____ day of _____ 18____, between *A B* of _____, and *C D* of _____. In consideration of _____ rupees paid to the said *A B* by the said *C D*, the receipt whereof the said *A B* hereby acknowledges, he, the said *A B*, hereby grants unto *C D* [here describe the property as provided in the Indian Registration Act, section 21]. In witness whereof, the said *A B* has signed these presents.

Signed in the presence of *E F* of _____

B.—EXCHANGE.

This Exchange made the _____ day of _____ between *A B* of _____ and *C D* of _____. Whereas the said *A B* is the owner of the lands comprised in the first schedule hereunder written, free from incumbrances, and the said *C D* is the owner of the lands comprised in the second schedule hereunder written, free from incumbrances. And whereas the said *A B* and *C D* have agreed to make an exchange in manner hereinafter appearing of the said lands comprised in the said schedules respectively. In

pursuance of the said agreement and in consideration of the lands intended to be hereinafter granted in exchange by the said *C D*, he, the said *A B* hereby grants unto the said *C D* the lands situate in _____ specified in the first schedule hereunder written and delineated in the map in the margin of these presents and therein coloured red [or as the case may be] in exchange for the lands intended to be hereinafter granted by the said *C D*. And the said *C D* in further pursuance of the said agreement and in consideration of the lands hereinbefore conveyed in exchange by the said *A B* hereby grants to the said *A B* the lands situate in _____ specified in the said second schedule hereunder written and delineated in the map in the margin of these presents and therein coloured blue [or as the case may be] in exchange for the lands hereinbefore granted in exchange by the said *A B*. In witness whereof, we have signed these presents.

A B.*C D*.

Signed in the presence of *E F* of _____
(The first schedule above referred to).
(The second schedule above referred to).

C.—ENGLISH MORTGAGE OF IMMOVEABLE PROPERTY.

This mortgage-deed made the _____ day of _____ 18____ between *A B* of _____ and *C D* of _____. In consideration of Rs. _____ paid to the said *A B* by the said *C D*, the receipt whereof is hereby acknowledged, the said *A B* contracts with the said *C D* that the said *A B* will pay to the said *C D* the sum of Rs. _____ with interest for the same in the meantime at the rate of _____ per cent per annum on the _____ day of _____ next; and for the consideration aforesaid, he, the said *A B*, hereby grants to the said *C D* [here describe the property as provided in the Indian Registration Act, section 21]: Provided that if the said *A B* pays to the said *C D* the said sum of Rs. _____ with interest thereon in the meantime at the said rate on the said _____ day of _____ next, then the said *C D* will, upon the request and at the cost of the said *A B*, reconvey the said premises to the said *A B*, or as he shall direct, free from encumbrances by the said *C D*. In witness whereof the said *A B* has signed these presents.

Signed in the presence of *E F* of _____ and *G H* of _____

D.—CHARGE.

(a). This assurance made the _____ day of _____ 18____, between *A B* of _____, and *C D* of _____. The said *A B* hereby renders the lands specified in the schedule hereunder written security for the payment to the said *C D* of five thousand rupees and interest for the same at the rate of _____ per cent. per _____, payable on the _____ day of _____. In witness, &c.

Signed in the presence of *E F* of _____ and *G H* of _____

(The schedule above referred to).

(b). This assurance made the _____ day of _____ 18____, between *A B* of _____, and *C D* of _____. The said *A B* hereby renders the lands and houses specified in the schedule hereunder written security for the payment to the said *C D* of the sum which shall be due to him on the balance

of the account, of the said *A B*, not exceeding _____ rupees, together with interest thereupon at the rate of _____ per cent. per _____. In witness, &c.
Signed in the presence of *E F* of _____ and *G H* of _____

(The schedule above referred to).

E.—LEASE OF A DWELLING-HOUSE.

This lease made the _____ day of _____ 18____, between *A B* of _____, and *C D* of _____. The said *A B* hereby leases to the said *C D* [description of property as required by the Indian Registration Act, section 21], to hold the same from the _____ day of _____ for the term of _____ at the rent of _____ rupees, payable by the said *C D* to the said *A B* in equal payments on the _____ day of _____ and the _____ day of _____ in each year [or in equal monthly payments or in equal quarterly payments, or as the case may be].

And the said *C D* hereby contracts with the said *A B*,

First, that he the said *C D*, during the said term will pay the said rent on the days and in manner aforesaid: and pay all rates and taxes payable in respect of the said premises: and keep in repair all the glass windows belonging to the said house, and not make any alteration in the said premises without the previous consent in writing of the said *A B*, and at the determination of the said term so yield up the same to the said *A B*.

Secondly, that the said *A B* and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same:

Thirdly, that during the said term no offensive business or occupation or nuisance shall be carried on or committed on the said premises, and the same shall be used as a private dwelling-house only:

Fourthly, that the said *C D* will not assign or under-let the said premises without the consent in writing of the said *A B*:

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said *A B* may re-enter upon the said premises and hold the same as if this lease had not been made.

And the said *A B* hereby contracts with the said *C D* that he the said *A B* will keep the said house in good and tenantable repair during the said term.

In witness whereof the said *A B* and *C D* have signed these presents.*A B*.*C D*.Signed in the presence of *E F* of _____

F.—LEASE OF A FARM.

This lease made the _____ day of _____ 18____, between *A B* of _____ and *C D* of _____. The said *A B* hereby leases to the said *C D* the lands in _____ called _____ with the buildings in thereon, the particulars whereof are specified in the schedule hereunder written, except all timber and other trees, and the right to enter and cut and remove the same. To hold the same, except as aforesaid, from the _____ day of _____ for the term of _____ years from the day of the date of these presents at the rent of _____ rupees payable by the said *C D* to the said *A B* in equal payments on the _____ day of _____ and the _____ day of _____

in each year [or as the case may be]. And the said *C D* hereby contracts with the said *A B*—

First, that the said *C D*, during the said term will pay the said rent on the days and in manner aforesaid; and pay all rates and taxes payable in respect of the said premises; and keep the buildings, fences, ditches, gates and fixtures upon or about the said lands in good condition and complete repair and without any alteration except such as the said *A B* shall approve; and will cultivate and manage the said lands in a proper manner, and will not convert into arable land any land now in pasture without the consent of the said *A B*, and will, at the determination of the said term, yield up the said premises in such condition and repair and in proper order as aforesaid unto the said *A B*.

Secondly, that the said *A B*, and his agents and workmen may at all reasonable times during the said term enter upon the said premises to inspect the same and to cut and remove the timber and other trees.

Thirdly, that the said *C D* will not assign or underlet the said premises or any part thereof without the consent in writing of the said *A B*.

Provided that on any breach or non-observance of any of the contracts hereinbefore contained, the said *A B* may re-enter upon the said premises and hold the same as if this lease had not been made.

In witness whereof the said *A B* and *C D* have signed these presents.

Signed in the presence of *E F* of _____

(The schedule above referred to.)

THE THIRD SCHEDULE.

DECREE FOR SUCCESSIVE REDEMPTIONS.

(See section 61.)

[*A*, third mortgagee ... Plaintiff.

B first mortgagee in possession }
C second mortgagee ... } Defendants.]
D owner of right of redemption)

Account of what is due to the defendant *B* for principal and interest in respect of the said mortgage of _____ 1837, and for costs properly incurred in respect thereof, and tax him his costs of the suit.

Account of the rents and profits of the mortgaged property received by the said defendant *B*, or by any other person by his order or for his use, or which without his wilful neglect or default might have been received. Let what shall be owing on such last mentioned account be deducted from what shall be found due to the defendant *B* for principal, interest and costs as aforesaid.

And upon the defendant *C* paying to the said *B* the balance which shall be remaining due to him for such principal, interest and costs after such deduction within six months after such balance has been declared in court,

Let the said *B* assign the mortgaged property free from incumbrances created by him, or any one claiming under him, or those under whom he claims, and deliver upon oath all documents of title in his possession or power relating thereto to the said *C*, or as he shall appoint.

But in default of the said *C* paying to the said *B* such balance by the time aforesaid, let him stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute for the said B his subsequent interest on his said mortgage and tax him his subsequent costs of the said suit. And upon the plaintiff A paying to the said B what shall be found due to him for principal, interest and costs as aforesaid after such deduction as aforesaid within three months after such amount has been declared in court,

Let the defendant B assign the mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said A, or as he shall appoint.

But in default of the said A paying to the said B what shall be found due to him as aforesaid by the time aforesaid, let the said A stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said B subsequent interest on his said mortgage and tax him his subsequent costs of the said suit, and upon the said D paying to the said B the amount found due to him for principal, interest and costs as aforesaid, within three months after such amount has been declared in court, let the said B assign the said mortgaged property free from incumbrances, &c. [as above] and deliver upon oath, &c. [as above] to the said D, or as he shall appoint.

But in default of the said D paying to the said B what shall be found due to him as aforesaid by the time aforesaid, let the said D stand absolutely foreclosed of all right to redeem such property.

But in case the said C should redeem the said B as aforesaid by the time aforesaid—

Let an account be taken of what is due to the said C for principal and interest in the mortgage of 1841, and for what the said C shall so pay to the said D for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said C his costs of the said suit,

And upon the said A paying to the said C what shall be found due to him for such principal, interest and costs within three months after such amount has been declared in court, let the said C assign the said property free, &c. [as above] and deliver upon oath, &c. [as above] to the said A, or as he shall appoint.

But in default of the said A paying to the said C what shall be found due to him as aforesaid by the time aforesaid, let the said A stand absolutely foreclosed of all right to redeem such property.

And in case of such foreclosure, compute the said C his subsequent interest on his said mortgage and on what he shall have paid to the said B and tax him his subsequent costs of this suit. And upon the said D paying to the said C what shall be found due to him for principal, interest and costs as aforesaid within three months after such amount has been declared in court, let the said C assign, &c. [as above].

But in default of the said D paying to the said C what shall be found due to him as aforesaid by the time aforesaid, let the said D stand absolutely foreclosed, &c. [as above].

But in case the said A shall redeem the said C as aforesaid, let an account be taken of what was due to the said A for principal and interest on the mortgage of 1861 in the plaint mentioned, and for what the said A shall so pay to the said C for principal, interest and costs as aforesaid, and for interest thereon, and also tax the said A his costs of the said suit.

And upon the said D paying to the said A what shall be found due to him for such principal,

interest and costs as aforesaid, within three months after such amount has been declared in court—

Let the said A assign the said property free, &c. [as above], and deliver upon oath, &c. [as above], to the said D, or as he shall appoint.

But in default of the said D paying to the said A what shall be due to him for such principal, interest and costs by the time aforesaid, the said D is from thenceforth to be absolutely foreclosed, &c. [as above].

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1878, and was referred to a Select Committee:—

No. 3 OF 1878.

A Bill to regulate Ferries in the Punjab, North-Western Provinces and Oudh.

WHEREAS it is expedient to regulate ferries in the Punjab, the North-Western Provinces and Oudh; It is hereby enacted as follows:—

I.—PRELIMINARY.

1. This Act may be called "The Northern India Short title Ferries Act, 1878."

It extends only to the territories respectively administered by the Lieutenant-Governors of the Punjab and the North-Western Provinces and the Chief Commissioner of Oudh; and

It shall come into force in each of the said territories on such date as the Local Government may by notification in the local official Gazette fix in this behalf.

2. On and from the date on which it shall come into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, Bengal Regulation VI of 1819 shall be repealed therein.

3. In this Act the word "ferry" includes a bridge of boats, pontoons or rafts, and also includes the approaches to, and landing-places of, a ferry.

II.—PUBLIC FERRIES.

4. The Local Government may, from time to time,

a declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(b) take possession of a private ferry and declare it to be a public ferry;

(c) establish new public ferries, where, in its opinion, they are needed;

(d) change the course of any public ferry;

(e) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, change or discontinuance shall be made by notification in the local official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section

shall in respect of such river be exercised by the Governor General in Council, by notification in the *Gazette of India* and not otherwise:

Provided also that, when any alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, such alteration may be made by the Commissioner of the Division in which such ferry is situate.

5. Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of

under section four shall be enquired into by the Magistrate of the District and submitted for the consideration and orders of the Local Government, and shall not be cognizable by the Civil Courts.

6. The immediate superintendence of all public ferries shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferries are situate, or in such other officer as the Local Government may, from time to time, appoint in this behalf;

and such Magistrate or officer shall make all necessary arrangements for the supply of boats for such ferries, and for the collection of the authorized tolls leviable thereat.

7. The Local Government may direct that any public ferry situated within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town;

and may further direct that all or any part of the proceeds from such ferry be paid into the Municipal Fund of such town;

and thereupon such ferry shall be managed, and such proceeds, or part thereof shall be paid, accordingly.

8. The tolls at any public ferry may from time to time be let by public auction for such term not exceeding five years as may be deemed expedient by the Commissioner of the Division in which such ferry is situate, and may be let to the highest bidder.

The lessee shall conform to the rules made under this Act for the management and control of such ferry; and may be called upon by the officer conducting the auction, to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

9. All arrears due by the lessee of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate, as if they were arrears of land-revenue.

10. The Local Government may cancel the lease of any public ferry, on the expiration of six months' notice to the lessee of its intention to cancel such lease.

When any lease is cancelled under this section, the Magistrate of the District shall pay to the lessee such compensation as he may, with the previous sanction of the Local Government, award.

11. Subject to the revision and confirmation of the Local Government, the Commissioner of each Division may from time to time make rules consistent with this Act—

for the control and the management of all public ferries within his division;

for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction;

for collecting the rents payable for the tolls of such ferries;

and for fixing the limits of such ferries;

and, when the tolls of a ferry have been let under section eight, he may from time to time (subject as aforesaid) make additional rules consistent with this Act—

(a) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, for regulating the manner in which such bridge shall be constructed and maintained, and

(b) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions, (2) the number of the crew to be kept by the lessee for each boat, (3) the maintenance of such boats continually in good condition, (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, carts, carriages and animals, and the quantity of goods, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner may from time to time require.

12. No person shall, except with the sanction of the officer charged with the management of a public ferry, keep a ferry boat for hire to or from any point within a distance of two miles from the limits of a public ferry.

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the local official Gazette, reduce the said distance of two miles to such extent as it thinks fit:

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without and one within the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

13. No person shall use the approach to, or landing-place of, a public ferry, unless he has paid the toll payable for crossing such ferry.

III.—TOLLS.

14. Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals and other things crossing any river by a public ferry:

Provided that the Local Government may, from time to time, declare what persons, animals or other things shall, when employed or transmitted on the public service, or for other sufficient reason, be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner

of the Division with the concurrence of the Local Government.

15. The lessee or other person authorized to collect the tolls of any public ferry, shall affix a table of such tolls, legibly written or printed in the vernacular language, in some conspicuous place near the ferry, and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints on this behalf.

16. Except as provided by section seven, all tolls or rents received under this Act, after defraying thereout all charges incurred in carrying out this Act in the Province in which they are so received, shall be disposed of as follows, that is to say, (a) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, such tolls and rents shall be credited to the Fund constituted for those Provinces by the North-Western Provinces Local Rates Act, 1878; (b) in the territories administered by the Chief Commissioner of Oudh, such tolls and rents shall be credited to the Fund constituted for that Province by the Oudh Local Rates Act, 1878; and (c) in the territories administered by the Lieutenant-Governor of the Panjáb, such tolls and rents shall be credited to the Local Government and applied at its discretion in any portion of such territories to any of the purposes specified in the second clause of section 7 of the Panjáb Local Rates Act, 1878.

17. Any person may compound for the tolls payable for the use of a public ferry at such rates as may, from time to time, be fixed by the Commissioner of the Division, with the previous sanction of the Local Government.

IV.—PRIVATE FERRIES.

18. The Commissioner of the Division may, with the previous sanction of the Local Government, from time to time, make rules for the maintenance of order and for the safety of passengers and property at ferries other than those which may have been declared to be public ferries.

19. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fourteen for similar public ferries.

V.—PENALTIES.

20. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section fifteen,

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce, on demand, the list of the tolls mentioned in section fifteen,

shall be punished with fine which may extend to fifty rupees.

21. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking other than the lawful toll,

or without due cause delaying any person, animal or other thing, shall be punished with fine which may extend to one hundred rupees.

22. Every lessee of the tolls of a public ferry breaking any rule for the management of such ferry made under section eleven,

and every person in possession of a private ferry breaking any rule for the management of such ferry made under section eighteen, shall be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

23. When any lessee of the tolls of a public ferry has been convicted of an offence under section twenty-two, or, having been convicted of an offence under section twenty or section twenty-one, is again convicted of an offence under either of those sections,

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

24. Every person crossing any river by a public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll,

or who, with intent of avoiding payment of such toll, fraudulently or forcibly crosses any ferry-station without paying the toll,

or who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act,

shall be punished with fine which may extend to fifty rupees over and above the value of the damage, if any, which he has done to the ferry concerned.

25. Whoever conveys for hire any passenger, animal, cart, carriage or other vehicle or any goods or merchandise to or from any point within a distance of two miles from the limits of any public ferry in contravention of the provisions hereinbefore contained, shall be punished with fine which may extend to fifty rupees.

Where the tolls of such ferry have been let, under the provisions hereinbefore contained, the whole or any portion of any fine realized under this section or section twenty-four may, at the discretion of the convicting Magistrate or Bench of Magistrates, be paid to the lessee.

26. All offences against this Act shall be heard and determined by any Magistrate or Bench of Magistrates, and any Magistrate having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure shall try such offences in manner provided by that chapter:

27. Every Magistrate or Bench of Magistrates trying offences under this Act, may enquire into and assess the value of the damage (if any) done by the offender to the ferry concerned, and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine.

28. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been lawfully determined, issued, done, imposed and held respectively.

STATEMENT OF OBJECTS AND REASONS.

An Act for the regulation of ferries in the Panjáb is much needed. Up to the 1st June 1872, when Act No. IV of 1872 (The Panjáb Laws Act) came into force, ferries in the Panjáb were governed by Bengal Regulation VI of 1819; but by the Panjáb Laws Act that Regulation was inadvertently repealed, and, no other law being substituted for it, there has from that date been no law for the control of ferries in the Panjáb. Another result is that, as the law now stands, it would be difficult for the Local Government to prevent an unlicensed person from setting up a rival ferry alongside of a Government ferry, and thus materially reducing the income of the latter ferry and the funds available for its maintenance.

To remedy this state of things, and at the same time to provide generally for the regulation of Government ferries, a Bill to regulate ferries in the Panjáb was prepared. About the same time the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh submitted a draft Bill for the regulation of ferries in the territories under his administration. The Bill so submitted, and the Bill for the Panjáb, as modified and supplemented in accordance with communications subsequently received from the Panjáb, were found to differ so little, that it was thought advisable to amalgamate the two Bills, and accordingly the present Bill, extending to the Panjáb, the North-Western Provinces and Oudh, has been prepared.

The Bill is based upon the Burma Ferries Act, II of 1873, and the provisions of that Act have been followed as closely as the different circum-

stances and requirements of the provinces with which this Bill deals would permit.

In section 3 it has been thought desirable to declare that the term 'ferry' includes boat-bridges, as they often take the place of ferries in Northern India, and are managed in the same way as ferries properly so called.

There appear to be no recognized private ferries in the Panjáb, but they exist in the North-Western Provinces and Oudh. A clause has, therefore, been introduced in section 4, in accordance with the wishes of the Lieutenant-Governor and Chief Commissioner, giving the Local Government power to take possession of private ferries and make them public, and in section 5 the manner in which claims for compensation made by persons whose ferries are so taken by the Government are to be dealt with, is laid down. This section follows the provisions of section 6 of Regulation VI of 1819.

In cases in which an alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, power has been given to the Commissioner (section 4) to make such alteration as is necessary without referring to the Local Government.

Section 9 provides that arrears due by the lessee of a public ferry on account of his lease may be recovered as if they were arrears of land-revenue.

By section 13 it is provided that any person using the approach to, or landing-place of, a ferry shall pay toll.

By section 17 power is given to any person to compound for ferry-tolls. This seems a reasonable provision for people living in the neighbourhood of the ferry, who have constantly to cross it for purposes of business or otherwise.

Sections 18 and 19 deal with private ferries: the former empowers the Commissioner, with the previous sanction of the Local Government, to make rules for the maintenance of order and the safety of passengers and property: the latter declares that the tolls chargeable at such ferries shall not exceed the highest rates fixed for similar public ferries.

The penalties generally have been increased in accordance with the wishes of the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh.

WHITLEY STOKES.

CALCUTTA,
The 9th February, 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1878.

{ Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1878, and was referred to a Select Committee :—

No. 3 of 1878.

A Bill to regulate Ferries in the Panjáb, North-Western Provinces and Oudh.

WHEREAS it is expedient to regulate ferries in the Panjáb, the North-Western Provinces and Oudh; It is hereby enacted as follows :—

I.—PRELIMINARY.

1. This Act may be called "The Northern India Ferries Act, 1878."

It extends only to the territories respectively administered by the Lieutenant-Governors of the Panjáb and the North-Western Provinces and the Chief Commissioner of Oudh; and

It shall come into force in each of the said territories on such date as the Local Government may by notification in the local official Gazette fix in this behalf.

2. On and from the date on which it shall come into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, Bengal Regulation VI of 1819 shall be repealed therein.

3. In this Act the word "ferry" includes a bridge of boats, pontoons or rafts, and also includes the approaches to, and landing-places of, a ferry.

II.—PUBLIC FERRIES.

Power to declare and establish public ferries. 4. The Local Government may, from time to time,

(a) declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(b) take possession of a private ferry and declare it to be a public ferry;

(c) establish new public ferries, where, in its opinion, they are needed;

(d) change the course of any public ferry;

(e) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, change or discontinuance shall be made by notification in the local official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section shall in respect of such river be exercised by the Governor General in Council, by notification in the *Gazette of India* and not otherwise:

Provided also that, when any alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, such alteration may be made by the Commissioner of the Division in which such ferry is situate.

5. Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of under section four shall be enquired into by the Magistrate of the District and submitted for the consideration and orders of the Local Government, and shall not be cognizable by the Civil Courts.

6. The immediate superintendence of all public ferries shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferries are situate, or in such other officer as the Local Government may, from time to time, appoint in this behalf; and such Magistrate or officer shall make all necessary arrangements for the supply of boats for such ferries, and for the collection of the authorized tolls leviable thereat.

7. The Local Government may direct that any public ferry situated within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town; and may further direct that all or any part of the proceeds from such ferry be paid into the Municipal Fund of such town; and thereupon such ferry shall be managed, and such proceeds or part thereof shall be paid, accordingly.

8. The tolls at any public ferry may from time to time be let by public auction for such term not exceeding five years as may be deemed expedient by the Commissioner of the Division in which such ferry is situate, and may be let to the highest bidder.

The lessee shall conform to the rules made under this Act for the management and control of such ferry; and may be called upon by the officer conducting the auction, to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

9. All arrears due by the lessee of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate, as if they were arrears of land-revenue.

10. The Local Government may cancel the lease of any public ferry, on the expiration of six months' notice to the lessee of its intention to cancel such lease.

When any lease is cancelled under this section, the Magistrate of the District shall pay to the lessee such compensation as he may, with the previous sanction of the Local Government, award.

11. Subject to the revision and confirmation of the Local Government, the Commissioner of each Division may from time to time make rules consistent with this Act—

for the control and the management of all public ferries within his division;

for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction;

for collecting the rents payable for the tolls of such ferries;

and for fixing the limits of such ferries; and, when the tolls of a ferry have been let under section eight, he may from time to time (subject as aforesaid) make additional rules consistent with this Act—

(a) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, for regulating the manner in which such bridge shall be constructed and maintained, and

(b) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions, (2) the number of the crew to be kept by the lessee for each boat, (3) the maintenance of such boats continually in good condition, (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, carts, carriages and animals, and the quantity of goods, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner may from time to time require.

12. No person shall, except with the sanction of the officer charged with the management of a public ferry, keep a ferry boat for the purpose of plying for hire to or from any point within a distance of two miles from the limits of a public ferry:

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the local official Gazette, reduce the said distance of two miles to such extent as it thinks fit.

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without and one within the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

13. No person shall use the approach to, or landing-place of, a public ferry, unless he has paid the toll payable for crossing such ferry.

III.—TOLLS.

14. Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals and other things crossing any river by a public ferry:

Provided that the Local Government may, from time to time, declare what persons, animals or other things shall, when employed or transmitted on the public service, or for other sufficient reason, be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner of the Division with the concurrence of the Local Government.

15. The lessee or other person authorized to collect the tolls of any public ferry, shall affix a table of such tolls, legibly written or printed in the

vernacular language, in some conspicuous place near the ferry,

and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints on this behalf.

16. Except as provided by section seven, all tolls or rents received under this Act, after defraying thereout all charges incurred in carrying out this Act in the Province in which they are so received, shall be disposed of as follows, that is to say, (a) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, such tolls and rents shall be credited to the Fund constituted for those Provinces by the North-Western Provinces Local Rates Act, 1878: (b) in the territories administered by the Chief Commissioner of Oudh, such tolls and rents shall be credited to the Fund constituted for that Province by the Oudh Local Rates Act, 1878; and (c) in the territories administered by the Lieutenant-Governor of the Panjab, such tolls and rents shall be credited to the Local Government and applied at its discretion in any portion of such territories to any of the purposes specified in the second clause of section 7 of the Panjab Local Rates Act, 1878.

17. Any person may compound for the tolls payable for the use of a public ferry at such rates as may, from time to time, be fixed by the Commissioner of the Division, with the previous sanction of the Local Government.

IV.—PRIVATE FERRIES.

18. The Commissioner of the Division may with the previous sanction of the Local Government, from time to time, make rules for the maintenance of order and for the safety of passengers and property at ferries other than those which may have been declared to be public ferries.

19. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fourteen for similar public ferries.

V.—PENALTIES.

20. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section fifteen,

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce, on demand, the list of the tolls mentioned in section fifteen,

shall be punished with fine which may extend to fifty rupees.

21. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking other than the lawful toll,

or without due cause delaying any person, animal or other thing,

shall be punished with fine which may extend to one hundred rupees.

22. Every lessee of the tolls of a public ferry breaking any rule for the management of such ferry made under section eleven,

and every person in possession of a private ferry breaking any rule for the management of such ferry made under section eighteen,

shall be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

23. When any lessee of the tolls of a public ferry has been convicted of an offence under section twenty-two, or, having been convicted of an offence under section twenty or section twenty-one, is again convicted of an offence under either of those sections,

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

24. Every person crossing any river by a public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll,

or who, with intent of avoiding payment of such toll, fraudulently or forcibly crosses any ferry-station without paying the toll,

or who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act,

shall be punished with fine which may extend to fifty rupees over and above the value of the damage, if any, which he has done to the ferry concerned.

25. Whoever conveys for hire any passenger, animal, cart, carriage or other vehicle or any goods or merchandise to or from any point within a distance of two miles from the limits of any public ferry in contravention of the provisions hereinbefore contained, shall be punished with fine which may extend to fifty rupees.

Where the tolls of such ferry have been let under the provisions hereinbefore contained, the whole or any portion of any fine realized under this section or section twenty-four may, at the discretion of the convicting Magistrate or Bench of Magistrates, be paid to the lessee.

26. All offences against this Act shall be heard and determined by any Magistrate or Bench of Magistrates, and any Magistrate having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure shall try such offences in manner provided by that chapter.

27. Every Magistrate or Bench of Magistrates trying offences under this Act, may enquire into and assess the value of the damage (if any) done by the offender to the ferry concerned,

and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine.

28. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been lawfully determined, issued, done, imposed and held respectively.

STATEMENT OF OBJECTS AND REASONS.

An Act for the regulation of ferries in the Panjáb is much needed. Up to the 1st June 1872, when Act No. IV of 1872 (The Panjáb Laws Act) came into force, ferries in the Panjáb were governed by Bengal Regulation VI of 1819; but by the Panjáb Laws Act that Regulation was inadvertently repealed, and, no other law being substituted for it, there has from that date been no law for the control of ferries in the Panjáb. Another result is that, as the law now stands, it would be difficult for the Local Government to prevent an unlicensed person from setting up a rival ferry alongside of a Government ferry, and thus materially reducing the income of the latter ferry and the funds available for its maintenance.

To remedy this state of things, and at the same time to provide generally for the regulation of Government ferries, a Bill to regulate ferries in the Panjáb was prepared. About the same time the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh submitted a draft Bill for the regulation of ferries in the territories under his administration. The Bill so submitted, and the Bill for the Panjáb, as modified and supplemented in accordance with communications subsequently received from the Panjáb, were found to differ so little, that it was thought advisable to amalgamate the two Bills, and accordingly the present Bill, extending to the Panjáb, the North-Western Provinces and Oudh, has been prepared.

The Bill is based upon the Burma Ferries Act, II of 1873, and the provisions of that Act have been followed as closely as the different circumstances and requirements of the provinces with which this Bill deals would permit.

In section 3 it has been thought desirable to declare that the term 'ferry' includes boat-bridges, as they often take the place of ferries in Northern India, and are managed in the same way as ferries properly so called.

There appear to be no recognized private ferries in the Panjáb, but they exist in the North-Western Provinces and Oudh. A clause has, therefore, been introduced in section 4, in accordance with the wishes of the Lieutenant-Governor and Chief Commissioner, giving the Local Government power to take possession of private ferries and make them public, and in section 5 the manner in which claims for compensation made by persons whose ferries are so taken by the Government are to be dealt with, is laid down. This section follows the provisions of section 6 of Regulation VI of 1819.

In cases in which an alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, power has been given to the Commissioner (section 4) to make such alteration as is necessary without referring to the Local Government.

Section 9 provides that arrears due by the lessee of a public ferry on account of his lease may be recovered as if they were arrears of land-revenue.

By section 13 it is provided that any person using the approach to, or landing-place of, a ferry shall pay toll.

By section 17 power is given to any person to compound for ferry-tolls. This seems a reasonable provision for people living in the neighbourhood of the ferry, who have constantly to cross it for purposes of business or otherwise.

Sections 18 and 19 deal with private ferries: the former empowers the Commissioner, with the previous sanction of the Local Government, to make rules for the maintenance of order and the safety of passengers and property: the latter declares that the tolls chargeable at such ferries shall not exceed the highest rates fixed for similar public ferries.

The penalties generally have been increased in accordance with the wishes of the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh.

WHITLEY STOKES.

CALCUTTA,
The 9th February, 1878. }

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1878.

Register
No. 33.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1878, and was referred to a Select Committee:—

No. 3 of 1878.

A Bill to regulate Ferries in the Panjáb, North-Western Provinces and Oudh.

WHEREAS it is expedient to regulate ferries in the Panjáb, the North-Western Provinces and Oudh; It is hereby enacted as follows:—

I.—PRELIMINARY.

1. This Act may be called "The Northern India Ferries Act, 1878."

It extends only to the territories respectively administered by the Lieutenant-Governors of the Panjáb and the North-Western Provinces and the Chief Commissioner of Oudh; and

It shall come into force in each of the said territories on such date as the Local Government may by notification in the local official Gazette fix in this behalf.

2. On and from the date on which it shall come into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, Bengal Regulation VI of 1819 shall be repealed therein.

3. In this Act the word "ferry" includes a bridge of boats, pontoons or rafts, and also includes the approaches to, and landing-places of, a ferry.

II.—PUBLIC FERRIES.

Power to declare and establish public ferries. 4. The Local Government may, from time to time,

(a) declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(b) take possession of a private ferry and declare it to be a public ferry;

(c) establish new public ferries, where, in its opinion, they are needed;

(d) change the course of any public ferry;

(e) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, change or discontinuance shall be made by notification in the local official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section shall in respect of such river be exercised by the Governor General in Council, by notification in the *Gazette of India* and not otherwise:

Provided also that, when any alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, such alteration may be made by the Commissioner of the Division in which such ferry is situate.

5. Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of

under section four shall be enquired into by the Magistrate of the District and submitted for the consideration and orders of the Local Government, and shall not be cognizable by the Civil Courts.

6. The immediate superintendence of all public ferries shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferries are situate, or in such other officer as the Local Government may, from time to time, appoint in this behalf; and such Magistrate or officer shall make all necessary arrangements for the supply of boats for such ferries, and for the collection of the authorized tolls leviable thereat.

7. The Local Government may direct that any public ferry situated within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town; and may further direct that all or any part of the proceeds paid into the proceeds from such ferry be paid into the Municipal Fund of such town;

and thereupon such ferry shall be managed, and such proceeds or part thereof shall be paid, accordingly.

8. The tolls at any public ferry may from time to time be let by public auction for such term not exceeding five years as may be deemed expedient by the Commissioner of the Division in which such ferry is situate, and may be let to the highest bidder.

The lessee shall conform to the rules made under this Act for the management and control of such ferry; and may be called upon by the officer conducting the auction, to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

9. All arrears due by the lessee of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate, as if they were arrears of land-revenue.

10. The Local Government may cancel the lease of any public ferry, on the expiration of six months' notice to the lessee of its intention to cancel such lease.

When any lease is cancelled under this section, the Magistrate of the District shall pay to the lessee such compensation as he may, with the previous sanction of the Local Government, award.

11. Subject to the revision and confirmation of the Local Government, the Commissioner of each Division may from time to time make rules consistent with this Act—

for the control and the management of all public ferries within his division;

for regulating the time and manner at and in which, and the terms on which, the tolls of such ferries may be let by auction;

for collecting the rents payable for the tolls of such ferries;

and for fixing the limits of such ferries; and, when the tolls of a ferry have been let under section eight, he may from time to time (subject as aforesaid) make additional rules consistent with this Act—

(a) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, for regulating the manner in which such bridge shall be constructed and maintained, and

(b) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions, (2) the number of the crew to be kept by the lessee for each boat, (3) the maintenance of such boats continually in good condition, (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, carts, carriages and animals, and the quantity of goods, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner may from time to time require.

12. No person shall, except with the sanction of the officer charged with the management of a public ferry, keep a ferry boat for the purpose of plying for hire to or from any point within a distance of two miles from the limits of a public ferry:

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the local official Gazette, reduce the said distance of two miles to such extent as it thinks fit:

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without and one within the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

13. No person shall use the approach to, or landing-place of, a public ferry, unless he has paid the toll payable for crossing such ferry.

III.—TOLLS.

14. Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals and other things crossing any river by a public ferry:

Provided that the Local Government may, from time to time, declare what persons, animals or other things shall, when employed or transmitted on the public service, or for other sufficient reason, be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner of the Division with the concurrence of the Local Government.

15. The lessee or other person authorized to collect the tolls of any public ferry, shall affix a table of such tolls, legibly written or printed in the

vernacular language, in some conspicuous place near the ferry,

and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints on this behalf.

16. Except as provided by section seven, all tolls or rents received under this Act, after defraying thereout all charges incurred in carrying out this Act in the Province in which they are so received, shall be disposed of as follows, that is to say, (a) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, such tolls and rents shall be credited to the Fund constituted for those Provinces by the North-Western Provinces Local Rates Act, 1878: (b) in the territories administered by the Chief Commissioner of Oudh, such tolls and rents shall be credited to the Fund constituted for that Province by the Oudh Local Rates Act, 1878; and (c) in the territories administered by the Lieutenant-Governor of the Panjáb, such tolls and rents shall be credited to the Local Government and applied at its discretion in any portion of such territories to any of the purposes specified in the second clause of section 7 of the Panjáb Local Rates Act, 1878.

17. Any person may compound for the tolls payable for the use of a public ferry at such rates as may, from time to time, be fixed by the Commissioner of the Division, with the previous sanction of the Local Government.

IV.—PRIVATE FERRIES.

18. The Commissioner of the Division may with the previous sanction of the Local Government, from time to time, make rules for the maintenance of order and for the safety of passengers and property at ferries other than those which may have been declared to be public ferries.

19. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fourteen for similar public ferries.

V.—PENALTIES.

20. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section fifteen,

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce, on demand, the list of the tolls mentioned in section fifteen,

shall be punished with fine which may extend to fifty rupees.

21. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking other than the lawful toll,

or without due cause delaying any person, animal or other thing,

shall be punished with fine which may extend to one hundred rupees.

22. Every lessee of the tolls of a public ferry breaking any rule for the management of such ferry made under section eleven,

and every person in possession of a private ferry breaking any rule for the management of such ferry made under section eighteen,

shall be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

23. When any lessee of the tolls of a public ferry has been convicted of an offence under section twenty-two, or, having been convicted of an offence under section twenty or section twenty-one, is again convicted of an offence under either of those sections,

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

24. Every person crossing any river by a public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll,

or who, with intent of avoiding payment of such toll, fraudulently or forcibly crosses any ferry-station without paying the toll,

or who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act,

shall be punished with fine which may extend to fifty rupees over and above the value of the damage, if any, which he has done to the ferry concerned.

25. Whoever conveys for hire any passenger, animal, cart, carriage or other vehicle or any goods or merchandise to or from any point within a distance of two miles from the limits of any public ferry in contravention of the provisions hereinbefore contained, shall be punished with fine which may extend to fifty rupees.

Where the tolls of such ferry have been let under the provisions hereinbefore contained, the whole or any portion of any fine realized under this section, or section twenty-four may, at the discretion of the convicting Magistrate or Bench of Magistrates, be paid to the lessee.

26. All offences against this Act shall be heard and determined by any Magistrate or Bench of Magistrates, and any Magistrate having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure shall try such offences in manner provided by that chapter.

27. Every Magistrate or Bench of Magistrates trying offences under this Act, may enquire into and assess the value of the damage (if any) done by the offender to the ferry concerned,

and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine.

28. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been lawfully determined, issued, done, imposed and held respectively.

STATEMENT OF OBJECTS AND REASONS.

An Act for the regulation of ferries in the Panjáb is much needed. Up to the 1st June 1872, when Act No. IV of 1872 (The Panjáb Laws Act) came into force, ferries in the Panjáb were governed by Bengal Regulation VI of 1819; but by the Panjáb Laws Act that Regulation was inadvertently repealed, and, no other law being substituted for it, there has from that date been no law for the control of ferries in the Panjáb. Another result is that, as the law now stands, it would be difficult for the Local Government to prevent an unlicensed person from setting up a rival ferry alongside of a Government ferry, and thus materially reducing the income of the latter ferry and the funds available for its maintenance.

To remedy this state of things, and at the same time to provide generally for the regulation of Government ferries, a Bill to regulate ferries in the Panjáb was prepared. About the same time the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh submitted a draft Bill for the regulation of ferries in the territories under his administration. The Bill so submitted, and the Bill for the Panjáb, as modified and supplemented in accordance with communications subsequently received from the Panjáb, were found to differ so little, that it was thought advisable to amalgamate the two Bills, and accordingly the present Bill, extending to the Panjáb, the North-Western Provinces and Oudh, has been prepared.

The Bill is based upon the Burma Ferries Act, II of 1873, and the provisions of that Act have been followed as closely as the different circumstances and requirements of the provinces with which this Bill deals would permit.

In section 3 it has been thought desirable to declare that the term 'ferry' includes boat-bridges, as they often take the place of ferries in Northern India, and are managed in the same way as ferries properly so called.

There appear to be no recognized private ferries in the Panjáb, but they exist in the North-Western Provinces and Oudh. A clause has, therefore, been introduced in section 4, in accordance with the wishes of the Lieutenant-Governor and Chief Commissioner, giving the Local Government power to take possession of private ferries and make them public, and in section 5 the manner in which claims for compensation made by persons whose ferries are so taken by the Government are to be dealt with, is laid down. This section follows the provisions of section 6 of Regulation VI of 1819.

In cases in which an alteration in the course of a public ferry is rendered necessary by changes in the bed of the river, power has been given to the Commissioner (section 4) to make such alteration as is necessary without referring to the Local Government.

Section 9 provides that arrears due by the lessee of a public ferry on account of his lease may be recovered as if they were arrears of land-revenue.

By section 13 it is provided that any person using the approach to, or landing-place of, a ferry shall pay toll.

By section 17 power is given to any person to compound for ferry-tolls. This seems a reasonable provision for people living in the neighbourhood of the ferry, who have constantly to cross it for purposes of business or otherwise.

Sections 18 and 19 deal with private ferries: the former empowers the Commissioner, with the previous sanction of the Local Government, to make rules for the maintenance of order and the safety of passengers and property: the latter declares that the tolls chargeable at such ferries shall not exceed the highest rates fixed for similar public ferries.

The penalties generally have been increased in accordance with the wishes of the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh.

WHITLEY STOKES.

CALCUTTA,
The 9th February, 1878. }

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 22, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following second 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 20th June 1878:—

Wm. the undersigned Members of the Select Committee to which the Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques, was referred, have considered the Bill and the papers noted in the margin, and have the honour to present this second report.

2. Section 1 declares that "nothing in this Act applies to hundis." But when the analogy between bills and hundis is complete, and there is no proof of any special usage, it has been ruled by Colville C. J. in *Amritram v. Damoodhur Doss*, (cited 2 Hyde 261) that the English law applies. We think that we should give effect to this ruling, and have therefore changed the words above quoted to "nothing herein contained shall affect any usage relating to any instrument in an oriental language." This change will not only save the customs of Native merchants as to hundis, but also their customs (if any such exist) as to promissory notes and cheques.

From Secretary to Chief Commissioner, Mysore, No. 7915-7 J., dated 5th December, 1877, and enclosure.
 " Secretary to Chief Commissioner, Mysore, No. 7998-8 J., dated 10th December, 1877, and enclosures.
 " Chairman, Madras Chamber of Commerce, to Hon'ble Whitley Stokes, dated 20th December, 1877.
 " Secretary to Government, North-Western Provinces and Oudh, No. 808A., dated 24th December, 1877.
 " Secretary to Government of Bengal, No. 24, dated 3rd January, 1878, and enclosures.
 " Secretary to Chief Commissioner, Assam, No. 37, dated 8th January, 1878, and enclosure.
 " Officiating Secretary to Chief Commissioner, Central Provinces, No. 172-5, dated 17th January, 1878, and enclosures.
 Memorial of the British Indian Association, dated 17th January, 1878.
 From Chief Secretary to Government, Fort St. George, No. 89, dated 15th January, 1878, and enclosures.
 " Secretary to Chief Commissioner, British Burma, No. 159-51, dated 26th January, 1878, and enclosures.
 Observations by C. J. Wilkinson, Esq., Recorder of Rangoon, dated 6th February, 1878.
 From Under Secretary to Government, Bombay, No. 991, dated 14th February, 1878, and enclosures.
 " Officiating Secretary to Government, Panjáb, No. 808, dated 16th February, 1878, and enclosures.
 " Secretary to Government of Bengal, No. 492, dated 21st February, 1878, and enclosures.
 Note by Hon'ble Whitley Stokes, dated 26th February, 1878.
 From Chief Secretary to Government, Fort St. George, No. 366, dated 21st February, 1878, and enclosure.
 Despatch from Secretary of State, No. 3, dated 21st February, 1878, forwarding Memorandum by W. Macpherson, Esq., dated 29th January, 1878.
 From Under Secretary to Government, Bombay, No. 1742, dated 10th March, 1878, and enclosures.
 Note to the Hon'ble Sir E. C. Bayley, K. C. S. I., dated 19th March, 1878.
 From Lakshmi Narayana Pandit, Pleader, High Court, North-Western Provinces, dated 22nd March 1878, and enclosure.
 " Officiating Junior Secretary to Chief Commissioner, British Burma, No. 518-51, dated 13th April, 1878, and enclosures.
 " Judge of Small Cause Court, Agra, dated 27th May, 1878.

3. We have in section 4 added several illustrations of what a promissory note is not. They are founded on decided cases.

4. Section 13 provides, in accordance with the Indian Law Commissioners' draft, that a note, bill or cheque payable to a specified person or order, or "to or order" is negotiable. It appears to us that, in the absence of a payee, *i. e.*, till the blank is filled up, there can be no right of action on the instrument: such right cannot therefore be assignable: the instrument, in other words, is not 'negotiable.' We have therefore omitted the phrase "to or order."

5. To section 20 (as to filling up blanks in a stamped instrument) we have added a proviso that, as between the person delivering and the person receiving the instrument, nothing in excess of the amount intended by them to be paid shall be recovered.

6. We have provided (section 22), in accordance with 34 & 35 Vic., c. 74, s. 2, that the expression 'on presentment' as well as 'at sight' shall mean on demand.

7. We have stated distinctly (section 23) the law as to days of grace as follows: "Every promissory note or bill of exchange not expressed to be payable on demand, at sight or on presentment, is at maturity on the third day after the day on which it is expressed to be payable."

8. In section 24, we have provided for the case of a bill "after sight" accepted for honour.

9. We have altered section 26 so as to express the present practice, according to which, when a bill or note matures on a public holiday, it is deemed to be due on the next preceding business day.

10. In section 27 we have added the presumption that every negotiable instrument bearing a date was made or drawn on such date. The Evidence Act, section 114, does not quite suffice. We have struck out the clause providing that a receipt on the back of notes and bills is *prima facie* evidence of payment by the maker or acceptor. This presumption, though important in England, is so weak in India as not to be worth inserting. We have also provided that when the instrument has been stolen or originally infected by fraud, invalidity or illegality, the burthen of proving that the holder is a holder in due course lies upon him.

11. We have redrawn section 29 (now 126) thus: "As between holders in due course of different parts of the same set, he who first acquired title to ~~the~~ part is entitled to the other parts."

12. We have declared that section 38 (now 28) shall be deemed to empower a corporation to make, accept or indorse notes, bills or cheques, except in cases in which under the law for the time being in force they are so empowered.

13. We have declared (section 31) the law as to the liability of a legal representative signing his name to a note, bill or cheque.

14. We have made section 40 (now 30, as to the liability of an agent signing) agree with the Contract Act, by wording the exception thus: "except to those who induced him to sign upon the belief that the principal only would be held liable."

15. The exception to section 42 (now 33) declares, in accordance with *Mason v. Rumsey* (1 Camp. 384), that "a partner may bind his firm by accepting in his own name for partnership purposes a bill drawn upon the firm." It would in this country be likely to mislead. We have therefore struck it out.

16. We have omitted section 42, as the Indian Contract Act, 1872, will of its own force extend to all contracts evidenced by bills, notes and cheques.

17. We have confined section 45 (now 35) to cheques. As a rule, bankers decline to accept bills except in cases where they have specially agreed to do so. They cannot be expected to write off amounts from an ordinary account current to provide for acceptances.

18. Section 52 of Bill No. II applies sections 134 and 135 of the Contract Act to the relations of suretyship between parties to negotiable instruments. The result would be to extinguish the power which the holder of an accepted bill has at present to release the acceptor, reserving his right to charge the other parties. We have therefore substituted a section (42) which will save this power.

19. We have expressly confined the estoppels mentioned in sections 54 and 56 (now 44 and 45) to suits by holders in due course. We have struck out the clause (55) relating to the estoppel of the acceptor from denying the drawer's signature. The Evidence Act, section 117, should, we think, in this respect remain untouched.

20. In the case of a transfer without indorsement, section 66 of Bill No. II empowers the transferee to sue upon the instrument in his own name. We have struck out this power, which is not in accordance with the present law. We have abstained from expressly empowering such a transferee to sue in the name of the transferor, as this would have involved further provisions as to indemnifying the latter, which could not fitly find their place in the present bill.

21. Section 76 of Bill No. II declares, in accordance with American decisions, that the effect of an indorsement for part of the sum remaining due to the indorser is to give the indorsee a lien on the bill, but not to transfer a right to sue, except in the indorser's name. There can, however, be no doubt that such indorsements are not warranted by the custom of merchants, and we have substituted the clause originally framed by the Law Commissioners, namely, "65. No writing on a negotiable instrument is valid for the purpose of negotiation, if such writing purports to transfer only a part of the amount of the instrument."

22. Section 82 (now 71) provides for presentment for acceptance of bills payable at sight as well as of bills payable after sight. As "at sight" will be equivalent to "on demand," we have confined this section to the latter class of bills.

23. As foreign bills are equally with inland bills entitled to the privilege of days of grace, we have, in sections 87 and 88 (now 76 and 77) struck out the word 'inland.'

24. We have omitted section 97, as to posting instruments to be presented. It seems to us a useless provision.

25. Where interest is expressly made payable at a specified rate, we have provided in section 101 (now 89) for payment of interest in case of a suit to recover the principal sum due.

26. We have omitted section 109 as conflicting with section 110 (now 97).

27. When the drawee is incompetent to contract, we have declared (section 101) that the bill may be treated as dishonoured.

28. Section 140 (now 137) provided, in exact accordance with the Law Commissioners' draft, that the liability of the acceptor of a foreign bill should be regulated by the law of the place where he accepted the instrument and the liability of the indorser by the law of the place where he indorsed the instrument. We think that this neither agrees with the rules of international law nor the decisions of the English Courts (see, for instance, *Rouquette v. Overmann*, L. R. 10 Q.B. 525). The acceptor's liability is regulated by the law of the place of payment, and as the indorser is a surety for the acceptor, his liability is measured by that of his principal, is, in other words, regulated by the *lex loci* of performance. We have altered section 140 in accordance with these views.

29. Section 140 is a fragment of the law of evidence, just as section 87 (as to a banker's liability for negligence) is a fragment of the law of torts. But we think that these sections may conveniently stand where they are until the Evidence Act is revised and the law of torts codified.

30. We think that the provisions as to bills in sets should be confined to foreign bills, and we have consequently transferred them to chapter XIII. We have made the sections as to crossed cheques a separate chapter and placed it near the end of the Bill.

31. We have made some verbal amendments.

32. Lastly, we have added to the schedule of repeals the two old statutes, 9 William III, c. 17, as to inland bills, and 3 & 4 Ann., c. 8, as to promissory notes.

33. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Calcutta, Madras, Bombay and Rangoon, from Mr. William Macpherson, Secretary to the late Indian Law Commission, from Pandit Lakshmi Narayana of Lucknow, and from Mr. Rattigan the Government Advocate, Panjab; and Mr. Stokes is much indebted to Sir R. Garth for some notes unofficially communicated.

34. We are well aware that the Bill does not deal exhaustively with the subject; but we believe that the Bill, the Contract Act (to which it is a supplement) and the Evidence Act will, taken together, supply rules sufficient for the disposal of the questions that ordinarily arise as to the rights of parties to negotiable instruments.

35. We, therefore, recommend that the Bill be passed as amended; but we are of opinion that it has been so altered as to render republication desirable. We propose that it shall not be further proceeded with until the Council re-assembles at Calcutta.

27th May, 1878.

WHITLEY STOKES.

F. R. COCKERELL.

E. MORGAN.

G. H. P. EVANS.

G. C. PAUL.

No. III. THE NEGOTIABLE INSTRUMENTS BILL, 1878.

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SCHEDULE.

No. III.

A Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

WHEREAS it is expedient to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Negotiable Instruments Act, 1878."
- It extends to the whole of British India; but nothing herein contained affects any usage relating to any instrument in an oriental language.
- And it shall come into force on the first day of January, 1879.
2. On and from that day the enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof.
3. In this Act—
- "Banker" includes also persons or a corporation or company acting as bankers, and
- "Notary Public" includes also any officer appointed by the Governor General in Council to perform the functions of a Notary Public under this Act.

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

4. A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a person ascertainable when such undertaking is made, or to the bearer of the instrument.

Illustrations.

A signs instruments in the following terms:—

- (a) "I promise to pay B or order Rs. 500."
- (b) "I promise to account with B or order for Rs. 500 value received by me."

(c) "I acknowledge myself to be indebted to B in Rs. 1,000 to be paid on demand, for value received."

(d) "Mr. B, I O U Rs. 1,000."

(e) "I promise to pay B Rs. 500 and all other sums which shall be due to him."

(f) "I promise to pay B Rs. 500, first deducting thereout any money which he may owe me."

(g) "I promise to pay B Rs. 500 seven days after my marriage with C."

(h) "I promise to pay B Rs. 500 on D's death, provided D leaves me enough to pay that sum."

(i) I promise to pay B Rs. 500 and to deliver to him my black horse on 1st January next."

The instruments respectively marked (a), (b) and (c) are promissory notes. The instruments respectively marked (d), (e), (f), (g), (h) and (i) are not promissory notes.

5. A bill of exchange is an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given or to the bearer of the instrument.

6. A cheque is a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand.

7. The maker of a bill of exchange or cheque is called the "drawer;" the person thereby directed to pay is called the "drawee."

When the bill gives the name of any person in "Drawee in case of need," addition to the drawee to be resorted to in case of need, such person is called a "drawee in case of need."

After the drawee of a bill has signed his assent upon the bill, or if there are more parts thereof than one, upon one of such parts, and delivered the same, or given notice of such signing, to the holder or to some person on his behalf, he is called the "acceptor."

When acceptance is refused and the bill is protested for non-acceptance, and any person accepts it *supra protest* for honour of the drawer or of any one of the indorsers, such person is called an "acceptor for honour."

The person named in the instrument, to whom or "Payee," to whose order the money is by the instrument directed to be paid, is called the "payee."

8. The "holder" of a promissory note, bill of exchange or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

Where the note, bill or cheque is lost or destroyed, its holder is the person so entitled at the time of such loss or destruction.

9. "Holder in due course" means any person who became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof, if payable to, or to the order of, a payee, for consideration before the amount mentioned in it became payable, and without having sufficient cause to believe that any defect existed in the title of the person from whom he derived his title.

10. "Payment in due course" means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that he is not entitled to receive payment of the amount therein mentioned.

11. A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India shall be deemed to be an inland instrument.

12. Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

13. A "negotiable instrument" means a promissory note, bill of exchange or cheque expressed to be payable to a specified person or his order, or to the order of a specified person, or to the bearer thereof, or to a specified person or the bearer thereof.

14. When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

15. When the maker or holder of a negotiable instrument signs the same, otherwise than as such maker, for the purpose of negotiation, on the back or face thereof or on a slip of paper annexed thereto, or so signs for the same purpose a stamped paper intended to be completed as a negotiable instrument, he is said to indorse the same, and is called the "indorser."

16. If the indorser signs his name only, the indorsement is said to be "in blank," and if he adds a direction to pay the whole or any part of the amount mentioned in the instrument to, or to the order of, a specified person, the indorsement is said to be "in full," and the person so specified is called the "indorsee" of the instrument.

17. Where an instrument may be construed either as a promissory note or bill of exchange, the holder may at his election treat it as either, and the instrument shall be thenceforward treated accordingly.

18. If the amount undertaken or ordered to be paid is stated differently in figures and in words, the amount stated in words shall be the amount undertaken or

Where amount is stated differently in figures and words.

19. A promissory note or bill of exchange, in which no time for payment is specified, and a cheque are payable on demand.

20. Where a stamped paper, which is intended to be completed as a negotiable instrument, is signed and delivered by a competent person as maker, drawer, acceptor or indorser, the holder thereof may complete the same by filling up any blanks therein, and the person so signing shall be liable upon such instrument, in the capacity in which he signed the same, for any amount which may be specified therein not exceeding the amount covered by the stamp thereon: provided that as between the person delivering and the person receiving the instrument nothing in excess of the amount intended by them to be paid shall be recovered.

Illustration.

A stamped paper intended to be completed as a negotiable instrument is made payable to "or order;" the holder of such instrument may fill up the blank with his own name, or that of any other person.

21. Where a promissory note is signed by two persons, and it appears on the face of it that one of them subscribes only to an alternative liability, such one is not liable on the note as maker, but is liable as guaranteeing its payment by the maker.

22. In a promissory note or bill of exchange the expressions "at sight" and "on presentment" mean on demand. The expression "after sight" means, in a promissory note, after presentment for sight, and in a bill of exchange, after acceptance or protest for non-acceptance.

23. The maturity of a promissory note or bill of exchange is the date at which it falls due.

Every promissory note or bill of exchange, other than a promissory note or bill of exchange expressed to be payable on demand, at sight, or on presentment, is at maturity on the third day after the day on which it is expressed to be payable.

24. In calculating the date at which a promissory note or bill of exchange, made payable a stated number of months after date or after sight, or after a certain event, is at maturity, the period stated shall be

held to terminate on the day of the month which corresponds with the day on which the instrument is dated or presented for acceptance or sight or the event happens or, where the instrument is a bill of exchange made payable a stated number of months after sight and has been accepted for honour, with the day on which it was so accepted.

If the month in which the period would terminate has no corresponding day, the period shall be held to terminate on the last day of such month.

Illustrations.

(a) A negotiable instrument dated 29th January 1877 is made payable at one month after date. The month terminates on the 28th February 1877.

(b) A negotiable instrument dated 30th August 1877 is made payable three months after date. The three months terminate on the 30th November 1877.

(c) A promissory note or bill of exchange, dated 31st August 1877, is made payable three months after date. The three months terminate on the 30th November 1877.

25. In calculating the date at which a promissory note or bill of exchange, made payable a certain number of days after date or after sight, or after a certain event, is at maturity, the day of the date, or of presentment for acceptance or sight, or on which the event happens, shall be excluded.

26. When the day on which a promissory note or bill of exchange is at maturity is a public holiday, the instrument shall be deemed to be due on the next preceding business day.

27. Until the contrary is proved, the following presumptions shall be made:—

Explanation.—The expression "public holiday" includes Sundays: New-Year's day, Christmas day: if either of such days falls on a Sunday, the next following Monday: Good-Friday; and any other day declared by the Local Government, by notification in the official Gazette, to be a public holiday.

28. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

29. Every person capable of binding himself or of being bound, as mentioned in section 28, may so bind himself or be bound by a duly authorized agent acting in his name.

30. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who induced him to sign upon the belief that the principal only would be held liable.

31. A legal representative who signs his name to a promissory note, bill of exchange or cheque, is liable personally thereon unless he expressly limits his liability to the extent of the assets received by him as such.

32. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

33. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or

34. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

35. The drawee of a cheque having sufficient funds of the drawer in his hands properly applicable to the payment of such cheque, must pay the cheque when duly required so to do, and, in default of such payment, must compensate the drawer for any loss or damage caused by such default.

36. In the absence of a contract to the contrary, the maker of a promissory note and the acceptor of a bill of exchange, are bound to pay the amount thereof at maturity according to the apparent tenor of the note or acceptance respectively, and the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

37. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

38. In the absence of a contract to the contrary, whoever indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

39. Every prior party to a negotiable instrument is liable thereon to a holder in due course until the instrument is duly satisfied.

40. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, in the absence of any contract to the contrary, respectively liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for the maker, drawer or acceptor, as the case may be.

41. As between the parties so liable as sureties each prior party is, in the absence of a contract to the contrary, also liable thereon as a principal debtor in respect of each subsequent party.

lawful custody thereof, by means of an offence or fraud, or has been obtained from the maker or acceptor thereof by means of an offence or fraud, or for unlawful consideration, the burthen of proving that the holder is a holder in due course lies upon him.

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

28. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

29. Every person capable of binding himself or of being bound, as mentioned in section 28, may so bind himself or be bound by a duly authorized agent acting in his name.

30. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who induced him to sign upon the belief that the principal only would be held liable.

31. A legal representative who signs his name to a promissory note, bill of exchange or cheque, is liable personally thereon unless he expressly limits his liability to the extent of the assets received by him as such.

32. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

33. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or

34. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

35. The drawee of a cheque having sufficient funds of the drawer in his hands properly applicable to the payment of such cheque, must pay the cheque when duly required so to do, and, in default of such payment, must compensate the drawer for any loss or damage caused by such default.

36. In the absence of a contract to the contrary, the maker of a promissory note and the acceptor of a bill of exchange, are bound to pay the amount thereof at maturity according to the apparent tenor of the note or acceptance respectively, and the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

37. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

38. In the absence of a contract to the contrary, whoever indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

39. Every prior party to a negotiable instrument is liable thereon to a holder in due course until the instrument is duly satisfied.

40. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, in the absence of any contract to the contrary, respectively liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for the maker, drawer or acceptor, as the case may be.

41. As between the parties so liable as sureties each prior party is, in the absence of a contract to the contrary, also liable thereon as a principal debtor in respect of each subsequent party.

42. When the holder of an accepted bill of exchange enters into any contract with the acceptor which under section 134 or 135 of the Indian Contract Act, 1872, would discharge the other parties, the holder may expressly reserve his right to charge the other parties, and in such case they are not discharged.

43. The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forbore to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

44. No maker of a promissory note, and no drawer of a bill of exchange, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon [by a holder in due course,] be permitted to deny the validity of the instrument as originally made or drawn.

45. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon [by a holder in due course,] be permitted to deny the payee's capacity, at the date of the note or bill, to indorse the same.

negotiating such instruments in the name of his firm, but not otherwise.

34. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

35. The drawee of a cheque having sufficient funds of the drawer in his hands properly applicable to the payment of such cheque, must pay the cheque when duly required so to do, and, in default of such payment, must compensate the drawer for any loss or damage caused by such default.

36. In the absence of a contract to the contrary, the maker of a promissory note and the acceptor of a bill of exchange, are bound to pay the amount thereof at maturity according to the apparent tenor of the note or acceptance respectively, and the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

37. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

38. In the absence of a contract to the contrary, whoever indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

39. Every prior party to a negotiable instrument is liable thereon to a holder in due course until the instrument is duly satisfied.

40. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, in the absence of any contract to the contrary, respectively liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for the maker, drawer or acceptor, as the case may be.

41. As between the parties so liable as sureties each prior party is, in the absence of a contract to the contrary, also liable thereon as a principal debtor in respect of each subsequent party.

42. When the holder of an accepted bill of exchange enters into any contract with the acceptor which under section 134 or 135 of the Indian Contract Act, 1872, would discharge the other parties, the holder may expressly reserve his right to charge the other parties, and in such case they are not discharged.

43. The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forbore to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

44. No maker of a promissory note, and no drawer of a bill of exchange, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon [by a holder in due course,] be permitted to deny the validity of the instrument as originally made or drawn.

45. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon [by a holder in due course,] be permitted to deny the payee's capacity, at the date of the note or bill, to indorse the same.

46. The holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank:—

First indorsement, "B."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out, without John Rozario's consent, the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

47. No maker of a promissory note, and no drawer of a bill of exchange, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon [by a holder in due course,] be permitted to deny the validity of the instrument as originally made or drawn.

48. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon [by a holder in due course,] be permitted to deny the payee's capacity, at the date of the note or bill, to indorse the same.

49. The holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank:—

First indorsement, "B."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out, without John Rozario's consent, the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

50. No maker of a promissory note, and no drawer of a bill of exchange, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon [by a holder in due course,] be permitted to deny the validity of the instrument as originally made or drawn.

51. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon [by a holder in due course,] be permitted to deny the payee's capacity, at the date of the note or bill, to indorse the same.

52. The holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank:—

First indorsement, "B."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

46. No indorser of a negotiable instrument shall, in a suit thereon by a subsequent holder, be permitted to deny the signature or capacity to contract of any prior party to the instrument.

47. An acceptor of a bill of exchange already indorsed is not relieved from liability by reason that such indorsement is forged, if he knew or had reason to believe the indorsement to be forged when he accepted the bill.

48. An acceptor of a bill of exchange drawn in a fictitious name and payable to the drawer's order is not, by reason that such name is fictitious, relieved from liability to any holder claiming under an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

49. If at any time there has been consideration between any parties to a negotiable instrument for the making, drawing, acceptance, indorsement, negotiation or transfer thereof, the party receiving such consideration is, in the absence of a contract to the contrary, liable upon the instrument to all subsequent parties thereto, and every subsequent holder is, as against him, a holder for consideration.

The provisions of this section are subject to those of sections 28, 51, 52, 56, 61, 71, 72, 74, 78, 79, 82, 92, 93, 94, 95, 96, 97 and 98.

Illustrations.

(a.) A indorses a bill of exchange to B, at the request of C, for C's account with B. B is a holder of the bill for consideration, and if he indorses it as a present to D, D is a holder for consideration.

(b.) A, the holder of a negotiable instrument, indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration proceeding from C, indorses the instrument in blank to C, and C indorses it to D. D strikes out C's indorsement. D is a holder of the instrument for consideration.

50. When there was no consideration for the making, drawing, acceptance, or indorsement of a negotiable instrument, or when the consideration has wholly failed, the maker, drawer, acceptor or indorser is not liable thereon to the party in whose favour the instrument was so made, drawn, accepted or indorsed, or to any party claiming through such party, unless consideration moved from the claimant or from some party through whom he derives title. But the maker, drawer, acceptor or indorser is liable to compensate any subsequent party who, being liable on such instrument, pays the amount due thereon.

51. When the consideration for which a person signed a promissory note, bill of exchange or cheque consisted of money, and was originally absent in part or has subsequently failed in part, the sum which a

holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Explanation.—The drawer of a bill of exchange stands in immediate relation with the acceptor. The maker of a promissory note, bill of exchange or cheque, stands in immediate relation with the payee, and the indorser with his indorsee. Other signers may by agreement stand in immediate relation with a holder.

Illustration.

A draws a bill on B for Rs. 500 payable to the order of A. B accepts the bill, but subsequently dishonours it by non-payment. A sues B on the bill. B proves that it was accepted for value as to Rs. 400, and as an accommodation to the plaintiff as to the residue. A can only recover Rs. 400.

52. Where a part of the consideration for which a person signed a promissory note, bill of exchange or cheque, though not consisting of money, is ascertainable in money without collateral enquiry, and there has been a failure of that part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Partial failure of consideration not consisting of money.

CHAPTER IV.

OF NEGOTIATION.

53. Subject to the provisions of section 68, a promissory note, bill of exchange or cheque payable to bearer is negotiable by delivery thereof.

Exception.—A promissory note, bill of exchange or cheque delivered on condition that it is not to take effect except in a certain event is not negotiable (except in the hands of a holder for value without notice) unless such event happens.

Illustrations.

(a.) A, the holder of a negotiable instrument payable to bearer, delivers it to B's agent to keep for B. The instrument has been negotiated.

(b.) A, the holder of a negotiable instrument payable to bearer which is in the hands of A's banker, who is at the time the banker of B, directs the banker to transfer the instrument to B's credit to the banker's account with B. The banker does so, and accordingly now possesses the instrument as B's agent. The instrument has been negotiated, and B has become the holder of it.

54. Subject to the provisions of section 68, a promissory note, bill of exchange or cheque payable to the order of a specified person, or to a specified person or order, is negotiable by the holder by indorsement and delivery thereof.

55. If the holder of such an instrument as mentioned in section 54, delivers it to another person without indorsing it, but with intent to transfer his title thereto, the transferee acquires by such delivery all the rights which the transferor had as holder except the right of negotiation.

Transfer without indorsement.

56. If such transfer, as mentioned in section 55, is made for consideration to a person having no sufficient cause to believe in the existence of any matter affecting the validity of the instrument or of the transfer thereof, and the instrument is thereafter avoided as against any party on account of matters prior to the transfer, the transferor is bound to return to the transferee the consideration received, provided that such return is claimed within a reasonable time.

57. The holder of a negotiable instrument indorsed in blank may, without signing his own name, by writing above the indorser's signature a direction to pay to any other person as indorsee, convert the indorsement in blank into an indorsement in full; and the holder does not thereby incur the responsibility of an indorser.

58. The indorsement of a negotiable instrument followed by delivery transfers to the indorsee the property therein with the right of further negotiation; but the indorsement may, by express words, be restrained to a transfer of the property without such right, or may merely constitute the indorsee an agent to indorse the instrument, or to receive its contents for the indorser, or for some other specified person.

59. The indorser of a negotiable instrument may, by express words in the indorsement, restrict or exclude the right of the indorsee to negotiate the instrument, although the instrument was, at the time of such words being written, payable to the bearer thereof.

Illustrations.

B signs the following indorsements on different negotiable instruments payable to bearer:—

- (a) "Pay the contents to C only."
- (b) "Pay C for my use."
- (c) "Pay C or order for the account of B."
- (d) "The within must be credited to C."

These indorsements exclude the right of further negotiation by C.

(e) "Pay C."

(f) "Pay C value in account with the Oriental Bank."

(g) "Pay the contents to C, being part of the consideration in a certain deed of assignment executed by C to the indorser and others."

These indorsements do not exclude the right of further negotiation by C.

60. Every sole maker, drawer, payee or indorsee, or all of several joint makers, drawers, payees or indorsees, of a negotiable instrument may, if the negotiability of such instrument has not been restricted or excluded, as mentioned in section 59, indorse and negotiate the same.

Explanation.—Nothing in this section enables a maker or drawer to indorse or negotiate an instrument, unless he is in lawful possession or is holder

thereof; or enables a payee or indorsee to indorse or negotiate an instrument, unless he is holder thereof.

Illustration.

A bill is drawn payable to A or order. A indorses it to B, the indorsement not containing the words "or order," or any equivalent words. B may negotiate the instrument.

61. The indorser of a negotiable instrument may, by express words in the indorsement, exclude his own liability thereon, or make such liability or the right of the indorsee to receive the amount due thereon, depend upon the happening of a specified event, although such event may never happen.

Where an indorser so excludes his liability and afterwards becomes the holder of the instrument, all intermediate indorsers are liable to him.

Illustrations.

(a.) The indorser of a negotiable instrument signs his name, adding the words—

"Without recourse."

Upon this indorsement he incurs no liability.

(b.) A is the payee and holder of a negotiable instrument. Excluding personal liability by an indorsement "without recourse," he transfers the instrument to B, and B indorses it to C, who indorses it to A. A is not only reinstated in his former rights, but has the rights of an indorsee against B and C.

62. A holder of a negotiable instrument who derives title from a holder in due course has the rights thereon of that holder in due course.

63. Subject to the provisions of sections 132 and 133, a negotiable instrument indorsed in blank is payable to the bearer thereof even although originally payable to order.

64. If a negotiable instrument after having been indorsed in blank is indorsed in full, the amount of it cannot be claimed from the indorser in full, except by the person to whom it has been indorsed in full, or by one who derives title through such person.

65. No writing on a negotiable instrument is valid for the purpose of negotiation if such writing purports to transfer only a part of the amount of the instrument.

66. No agreement between any parties to a negotiable instrument which is not expressed thereon, or which is collateral thereto, is binding upon any other holder thereof for consideration, or upon any holder deriving title from a holder for consideration.

Illustration.

A person who is a creditor of A signs, as acceptor, a bill of exchange in A's favour for 3,000 rupees. A being the holder indorses it for value to B, who is aware that the acceptor was a creditor of A. A's debt to the acceptor cannot be set-off against B's claim on the bill.

67. The legal representative of a deceased person cannot negotiate by delivery a promissory note, bill of exchange or cheque payable to order and indorsed by the deceased but not delivered.

68. When a negotiable instrument has been lost, or has been obtained by unlawful means or for unlawful consideration, from any maker, acceptor or holder thereof by means of an offence or fraud, or for an unlawful consideration, no possessor or indorsee who claims through the person who found or so obtained the instrument is entitled to receive the amount due thereon from such maker, acceptor or holder, or from any party prior to such holder, unless such possessor or indorsee is, or some person through whom he claims was, a holder thereof in due course.

69. The holder of a negotiable instrument, who has acquired it after dishonour or when overdue, whether by non-acceptance or non-payment, with notice thereof, or after maturity, has only, as against the other parties, the rights thereon of his transferor:

Provided that any person who, in good faith and for consideration, becomes the holder, after maturity, of a promissory note or bill of exchange made, drawn or accepted without consideration for the purpose of enabling some party thereto to raise money thereon, may recover the amount of the note or bill from any prior party.

Illustration.

The acceptor of a bill of exchange, when he accepted it, deposited with the drawer certain goods as a collateral security for the payment of the bill, with power to the drawer to sell the goods and apply the proceeds in discharge of the bill if it were not paid at maturity. The bill not having been paid at maturity, the drawer sold the goods and retained the proceeds, but indorsed the bill to A. A's title is subject to the same objection as the drawer's title.

70. A negotiable instrument may be negotiated (except by the maker, drawee or acceptor after maturity) until payment or satisfaction thereof by the maker, drawee or acceptor at or after maturity, but not after such payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

71. A bill of exchange payable after sight must, if no time or place is specified therein for presentment, be presented to the drawee thereof for acceptance, if he can, after reasonable search, be found, by a person entitled to demand acceptance, within a reasonable time after it is drawn, and in business hours on a business day. In default of such presentment, no party thereto is liable thereon to the person making such default.

If the drawee cannot, after reasonable search be found, the bill is dishonoured.

If the bill is directed to the drawee at a particular place, it must be presented at that place; and if at the due date for presentment he has absconded, the bill is dishonoured.

72. A promissory note, payable at a certain period after sight, must be presented to the maker thereof for sight, by a person entitled to demand payment, within a reasonable time after it is made and in business hours on a business day. In default of such presentment no party thereto is liable thereon to the person making such default.

73. The drawee of a bill of exchange presented to him for acceptance may retain the same until the end of twenty-four hours, or until the next post to the holder, whichever first happens, to consider whether he will accept it.

Explanation.—In calculating the twenty-four hours mentioned in this section, public holidays shall be excluded.

74. Promissory notes, bills of exchange and cheques must be presented for payment to the maker, acceptor or drawee thereof respectively, by or on behalf of the holder as hereinafter provided. In default of such presentment, the other parties thereto are not liable thereon to such holder.

Exception.—Where a promissory note is payable on demand and is not payable at a specified place, no presentment is necessary in order to charge the maker thereof.

75. Presentment for payment must be made during the usual hours of business, and, if at a banker's, within banking hours.

76. A promissory note or bill of exchange, made payable at a specified period after date or sight thereof, must be presented for payment at maturity.

77. A promissory note payable by instalments must be presented for payment on the third day after the date fixed for payment of each instalment; and non-payment on such presentment has the same effect as non-payment of a note at maturity.

78. A promissory note, bill of exchange or cheque made, drawn or accepted payable at a specified place and not elsewhere, must, in order to charge any party thereto, be presented for payment at that place.

79. A promissory note or bill of exchange made, drawn or accepted payable at a specified place must, in order to charge the maker

or drawer thereof, be presented for payment at that place.

80. A promissory note or bill of exchange, not made payable as mentioned in sections 78 and 79, must be presented for payment at one of the places specified (if any), or at the place of business (if any), or at the usual residence, of the maker, drawee or acceptor thereof, as the case may be.

81. If the maker, drawee or acceptor of a negotiable instrument has no known place of business or fixed residence, and no place is specified in the instrument for presentment for acceptance or payment, such presentment may be made to him in person wherever he can be found.

82. A cheque must, in order to charge the drawer, be presented at the bank upon which it is drawn within a reasonable time after it was first received from the drawer, or before the relation between the drawer and his banker has been altered to the prejudice of the drawer.

83. Subject to the provisions of section 35, a cheque must, in order to charge any person except the drawer, be presented within a reasonable time after delivery thereof by such person.

84. A negotiable instrument payable on demand must be presented for payment within a reasonable time after it is received by the holder.

85. Presentment for acceptance or payment may be made to the duly authorized agent of the drawee, maker or acceptor, as the case may be, or where the drawee, maker or acceptor has died, to his legal representative, or where he has been declared an insolvent, to his assignee.

86. No presentment for payment is necessary, and the instrument is dishonoured at the due date for presentment, in any of the following cases:—

(a) if the maker, drawee or acceptor intentionally prevents the presentment of the instrument, or, if the instrument being payable at his place of business, he closes such place during the usual business-hours, or

if the instrument being payable at some other specified place, neither he nor any person authorized to pay it attends at such place during the usual business hours, or

if the instrument not being payable at any specified place, he cannot after due search be found;

(b) as against any party if, after maturity, with knowledge that the instrument has not been presented—

he makes a part payment on account of the amount due on the instrument,

or promises to pay the amount due thereon in whole or in part,

or otherwise waives his right to take advantage of any default in presentment for payment;

(c) as against the drawer, if the drawer could not suffer damage from the want of such presentment.

87. When a bill of exchange, accepted payable at a specified bank, has been duly presented there for payment and dishonoured, if the banker so negligently keeps, deals with or delivers back such bill as to cause loss to the holder, he must compensate the holder for such loss.

CHAPTER VI.

OF PAYMENT AND INTEREST.

88. Subject to the provisions of section 92, clause (c), payment of the amount due on a promissory note, bill of exchange or cheque must, in order to discharge the maker or acceptor, be made to the holder of the instrument.

89. When interest at a specified rate is expressly made payable on a promissory note or bill of exchange, interest shall be calculated at the rate specified, on the amount and from the date of the instrument, until tender or realization of the amount due thereon, or until such date after the institution of a suit to recover such amount as the Court directs.

90. When no rate of interest is specified in the instrument, interest on the amount thereof shall, except in cases provided for by the Code of Civil Procedure, section 532, be calculated at the rate of six per centum per annum, from the date at which the same ought to have been paid by the party charged, until tender or realization of the amount due thereon.

Explanation.—When the party charged is the indorser of an instrument dishonoured by non-payment, he is liable to pay interest only from the time that he receives notice of the dishonour.

91. Any person liable to pay, and called upon by the holder thereof to pay, the amount due on a promissory note, bill of exchange or cheque is before payment entitled to have it shown, and is on payment entitled to have it delivered up, to him, or, if the instrument is lost or cannot be produced, to be indemnified against any further claim thereon against him.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

92. The maker, acceptor or indorser respectively of a negotiable instrument is discharged from liability thereon—

(a) to a holder thereof who cancels such acceptor's or indorser's name with intent to discharge him, and to all parties claiming under such holder.

(b) to a holder thereof who otherwise discharges such maker, acceptor or indorser, and to all parties deriving title under such holder after notice of such discharge;

(c) to all parties thereto, if the instrument is payable to bearer, or has been indorsed in blank, and such maker, acceptor or indorser makes payment in due course of the amount due thereon.

93. If the holder of a bill of exchange allows the drawee more than twenty-four hours to consider whether he will accept the same, all previous parties not consenting to such allowance are thereby discharged from liability to such holder.

94. When the holder of a cheque fails to present it for payment, and the drawer thereof sustains loss or damage from such failure, he is discharged from liability to the holder.

95. Where a cheque payable to order, purports to be indorsed by or on behalf of the payee, the drawee is discharged by payment in due course.

96. If the holder of a bill of exchange acquiesces in a conditional acceptance, or one limited to part of the sum mentioned in the bill, or which substitutes a different place or time for payment, or which is not signed by all the drawees (not being partners), all previous parties whose consent is not obtained to such acceptance are discharged as against the holder and those claiming under him.

97. Save as provided in sections 20, 57, 96 and 131, any material alteration of a negotiable instrument renders the same void as against any party thereto at the time, and not consenting to such alteration, unless such alteration was made in order to carry out the common intention of the original parties.

Explanation.—The following are material alterations within the meaning of this section, namely: an alteration of date, amount, or of time or place of payment; the insertion in the body of the

instrument of words authorising the transfer thereof, or stating the value thereof to have been received on a particular account; the addition of a name as that of a maker or drawer; obliteration of, addition to, or alteration of, the crossing of a cheque.

98. Save as provided in sections 20, 57, 96 and 131, any such alteration as is mentioned in section 97, if made by an indorsee, discharges his indorser from all liability to him in respect of the instrument or the consideration thereof.

99. An acceptor or indorser of a negotiable instrument is bound by his acceptance or indorsement notwithstanding any previous alteration of the instrument.

100. Where a promissory note, bill of exchange or cheque has been materially altered, but does not appear to have been so altered,

or where a cheque is presented for payment which does not at the time of presentation appear to be crossed or to have had a crossing which has been obliterated,

payment thereof by a person or banker liable to pay and paying the same according to the apparent tenor thereof at the time of payment and otherwise in due course, shall discharge such person or banker so paying from all liability thereon, and such payment shall not be questioned by reason of the instrument having been altered, or the cheque crossed.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

101. A bill of exchange is said to be dishonoured by non-acceptance when the drawee, or one of several drawees not being partners, makes default in acceptance upon being duly required to accept the bill.

Where the drawee is incompetent to contract the bill may be treated as dishonoured.

102. A promissory note, bill of exchange or cheque is said to be dishonoured by non-payment when the maker of the note, acceptor of the bill, or drawee of the cheque makes default in payment upon being duly required to pay the same.

103. When a promissory note, bill of exchange or cheque is dishonoured by non-acceptance or non-payment, the holder thereof, or some party thereto who remains liable thereon, must give notice that the instrument has been so dishonoured to all other parties whom the holder seeks to make severally liable thereon, and to some one of several parties whom he seeks to make jointly liable thereon.

Nothing in this section renders it necessary to give notice to the maker of the dishonoured promissory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

sory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

104. Notice of dishonour may be given to a duly authorised agent of the person to whom it is required to be given, or, where he has died, to his legal representative, or, where he has been declared an insolvent, to his assignee; may be oral or written; may, if written, be sent by post; and may be in any form; but it must inform the party to whom it is given, either in express terms or by reasonable intendment, that the instrument has been dishonoured, and in what way, and that he will be held liable thereon; and it must be given within a reasonable time after dishonour, at the place of business, or (in case such party has no place of business) at the residence of the party for whom it is intended.

If the notice is sent by post and miscarries, such miscarriage does not render the notice invalid.

105. Any party receiving notice of dishonour must, in order to render any prior party liable to himself, transmit it to such party within a reasonable time, unless such party otherwise receives due notice as provided by section 103.

106. When the instrument is deposited with an agent for presentment, the agent is entitled to the same time to give notice to his principal as if he were the holder giving notice of dishonour, and the principal is entitled to a further like period to give notice of dishonour.

107. When the party to whom notice of dishonour is despatched is dead, but the party despatching the notice is ignorant of his death, the notice is sufficient.

108. No notice of dishonour is necessary—

(a) when it is dispensed with by the party entitled thereto;

(b) in order to charge the drawer, when he has countermanded payment;

(c) when the party charged could not suffer damage for want of notice;

(d) when the party entitled to notice cannot after due search be found; or the party bound to give notice is, for any other reason, unable without any fault of his own to give it;

(e) to charge the drawers, when the acceptor is also a drawer;

(f) in the case of a promissory note which is not negotiable;

(g) when the party entitled to notice, knowing the facts, promises unconditionally to pay the amount due on the instrument.

CHAPTER IX.

OF NOTING AND PROTEST.

109. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may

cause such dishonour to be noted by a notary public upon the instrument, or upon a paper attached thereto, or partly upon each.

Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if the instrument has not been expressly dishonoured, the reason why the holder treats it as dishonoured, and the notary's charges.

110. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such dishonour to be noted and certified by a notary public. Such certificate is called a protest, and shall, in the absence of proof to the contrary, in a suit upon the instrument, be deemed evidence of the fact of dishonour.

When the acceptor of a bill of exchange has become insolvent, or his credit has been publicly impeached, before the maturity of the bill, the holder may, within a reasonable time, cause a notary public to demand better security of the acceptor, and on its being refused may, within a reasonable time, cause such facts to be noted and certified as aforesaid. Such certificate is called a protest for better security.

111. A protest under section 110 must contain—

(a) either the instrument itself, or a literal transcript of the instrument and of everything written or printed thereupon;

(b) the name of the person for whom and against whom the instrument has been protested;

(c) a statement that payment or acceptance, or better security, as the case may be, has been demanded of such person by the notary public; the terms of his answer, if any, or a statement that he gave no answer, or that he could not be found;

(d) when the note or bill has been dishonoured, the place and time of dishonour, and when better security has been refused, the place and time of refusal;

(e) the subscription of the notary public making the protest;

(f) in the event of an acceptance for honour or of a payment for honour, the name of the person by whom, of the person for whom, and the manner in which, such acceptance or payment was offered and effected.

112. When a promissory note or bill of exchange is required by law to be protested, notice of such protest must be given instead of notice of dishonour, in the same manner and subject to the same conditions; but the notice may be given by the notary public who makes the protest.

113. All bills of exchange drawn payable at some other place than the place mentioned as the residence of the drawee, and which are dishonoured by non-acceptance, may, without further presentment to the drawee, be protested for non-payment, in the place specified for payment, unless paid before or at maturity.

CHAPTER X.

OF REASONABLE TIME.

114. In determining what is a reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting, regard shall be had to the nature of the instrument and the usual course of dealing with respect to similar instruments; and in calculating such time, public holidays shall be excluded.

115. Presentment is made within a reasonable time, within the meaning of sections 71, 82, 83 and 84, if it is made on the business day next after that on which the holder received the bill, negotiable instrument or cheque referred to, or when there is no more delay than is occasioned by the residence of the parties to the bill, negotiable instrument or cheque in different places.

Illustration.

A draws on B, resident at Calcutta, a bill of exchange in favour of C payable at sight, and sends it to C at Benares. C, the day after he receives it, indorses it to D, and despatches it to D at Calcutta. D, the day after he receives the bill, presents it for payment. The delay which has taken place in presenting the bill is not unreasonable.

116. If the holder and the party to whom notice of dishonour is given carry on business or live (as the case may be) in different places, such notice is given within a reasonable time if it is despatched by the next post or on the day next after the day of dishonour.

If the said parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

117. A party receiving notice of dishonour, who seeks to enforce his right against a prior party, transmits the notice within a reasonable time if he transmits it within the same time after its receipt as he would have had to give notice if he had been the holder.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

118. When a bill of exchange has been noted or protested for non-acceptance or for better security, any person may, with the consent of the holder, by writing on the bill, accept the same for the honour of any party thereto.

Acceptance not specifying for whose honour it is made.

for the honour of the drawer.

120. An acceptor for honour binds himself to all parties subsequent to the party for whose honour he accepts to pay the amount of the bill if the drawee do not; and such party and all prior parties are liable in their respective capacities to compensate the acceptor for honour for all loss or damage sustained by him in consequence of such acceptance.

But an acceptor for honour is not liable to the holder of the bill unless it is presented, or (in case the address given by such acceptor on the bill is a place other than the place where the bill is made payable) forwarded for presentment, not later than the day next after the day of its maturity.

121. An acceptor for honour cannot be charged unless the bill has at its maturity been presented to the drawee for payment and has been dishonoured by him, and noted or protested for such dishonour.

122. When a bill of exchange has been noted or protested for non-payment, any person may pay the same for the honour of any party liable to pay the same, provided that the person so paying has previously declared before a notary public the party for whose honour he pays, and that such declaration has been recorded by such notary public.

123. Any person so paying is entitled to all the rights, in respect of the bill, of the holder at the time of such payment, and may recover from the party for whose honour he pays all sums so paid, with interest thereon and with all expenses properly incurred in making such payment.

CHAPTER XII.

OF COMPENSATION.

124. The compensation payable in case of dishonour of a promissory note, bill of exchange or cheque, by any party liable to the holder or any indorsee, shall (except in cases provided for by the Code of Civil Procedure, section 532) be determined by the following rules:—

(a) The holder is entitled to the amount due upon the instrument, together with the expenses properly incurred in presenting, noting and protesting it;

(b) When the person charged resides at a place different from that at which the instrument was payable, the holder is entitled to receive such sum at the current rate of exchange between the two places;

(c) An indorser who, being liable, has paid the amount due on the same is entitled to the amount

119. Where the acceptance does not express for whose honour it is made, it shall be deemed to be made for the honour of the drawer.

so paid with interest at six per centum per annum from the date of payment until tender or realization thereof, together with all expenses caused by the dishonour and payment;

(d) When the person charged and such indorser reside at different places, the indorser is entitled to receive such sum at the current rate of exchange between the two places;

(e) The party entitled to compensation may draw a bill upon the party liable to compensate him, payable at sight or on demand, for the amount due to him together with all expenses properly incurred by him. Such bill must be accompanied by the instrument dishonoured and the protest thereof (if any). If such bill is dishonoured, the party dishonouring the same is liable to make compensation thereof in the same manner as in the case of the original bill.

CHAPTER XIII.

OF FOREIGN BILLS.

125. Foreign bills of exchange may be drawn in parts, each part being numbered and containing a provision that it shall continue payable only so long as the others remain unpaid. All the parts together make a set; but the whole set constitutes only one bill, and is extinguished when one of the parts, if a separate bill, would be extinguished.

Exception.—When a person accepts or indorses different parts of the bill in favour of different persons, he is liable on each part as if it were a separate bill.

126. As between holders in due course of different parts of the same set, he who first acquired title to his part is entitled to the other parts and the money represented by the Bill.

127. Where a drawee in case of need is named in a foreign bill of exchange, the bill is not dishonoured until dishonoured by such drawee.

128. Foreign bills of exchange must be protested for dishonour when such protest is required by the law of the place where they are drawn.

CHAPTER XIV.

OF CROSSED CHEQUES.

129. Where a cheque bears across its face an addition of the words "and company" or any abbreviation thereof, between two parallel transverse lines, or of two parallel transverse lines simply, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed generally.

130. Where a cheque bears across its face an addition of the name of a banker, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed specially, and to be crossed to that banker.

131. Where a cheque is uncrossed, the holder may cross it generally or specially.

Where a cheque is crossed generally, the holder may cross it specially.

Where a cheque is crossed generally or specially, the holder may add the words "not negotiable."

Where a cheque is crossed specially, the banker to whom it is crossed may again cross it specially to another banker, his agent, for collection.

132. Where a cheque is crossed generally, the banker on whom it is drawn shall not pay it otherwise than to a banker.

Where a cheque is crossed specially, the banker on whom it is drawn shall not pay it otherwise than to the banker to whom it is crossed, or his agent for collection.

133. Where a cheque is crossed specially to more than one banker, except when crossed to an agent for the purpose of collection, the banker on whom it is drawn shall refuse payment thereof.

134. Where the banker on whom a crossed cheque is drawn has paid the same in due course, the banker paying the cheque, and (in case such cheque has come to the hands of the payee) the drawer thereof, shall respectively be entitled to the same rights, and be placed in the same position in all respects, as they would respectively be entitled to and placed in if the amount of the cheque had been paid to and received by the true owner thereof.

135. Any banker paying a cheque crossed generally or specially otherwise than to a banker, or a cheque crossed specially otherwise than to the banker to whom the same is crossed, or his agent for collection, being a banker, shall be liable to the true owner of the cheque for any loss he may sustain owing to the cheque having been so paid.

136. A person taking a cheque crossed generally or specially, bearing in either case the words "not negotiable," shall not have, and shall not be capable of giving, a better title to the cheque than that which the person from whom he took it had.

But a banker who has in good faith and without negligence received payment from a customer of a cheque crossed generally or specially to himself

shall not, in case the title to the cheque proves defective, incur any liability to the true owner of the cheque by reason only of having received such payment.

CHAPTER XV.

OF INTERNATIONAL LAW.

137. In the absence of a contract to the contrary, the liability of the maker or drawer of a foreign promissory note, bill of exchange or cheque is regulated in all essential matters by the law of the place where he made the instrument, and the respective liabilities of the acceptor and indorser by the law of the place where the instrument is made payable.

Illustrations.

A bill of exchange was drawn by A in California, where the rate of interest is 25 per cent., and accepted by B payable in Washington, where the rate of interest is 6 per cent. The bill is endorsed in British India, and is dishonoured. An action on the bill is brought against B in British India. He is liable to pay interest at the rate of 6 per cent. only; but if A is charged as drawer, A is liable to pay interest at the rate of 25 per cent.

138. Where a promissory note, bill of exchange or cheque is made payable in a different place from that in which it is made or indorsed, the law of the place where it is made payable determines what constitutes dishonour and what notice of dishonour is sufficient.

Illustration.

A bill of exchange drawn and indorsed in British India, but accepted payable in France, is dishonoured. The indorsee causes it to be protested for such dishonour, and gives notice thereof in accordance with the law of France, though not in accordance with the rules herein contained in respect of bills which are not foreign. The notice is sufficient.

139. If a negotiable instrument is made, drawn, accepted or indorsed out of British India, but in accordance with its law, British India, but in accordance with the law of British India, the circumstance that any agreement evidenced by such instrument is invalid according to the law of the country wherein it was entered into,

does not invalidate any subsequent acceptance or endorsement made thereon in British India.

140. Until the contrary is proved, the law of any foreign country regarding promissory notes, bills of exchange and cheques shall be presumed to be the same as that of British India.

SCHEDULE.

(a) STATUTES.

Year and chapter.	Title.	Extent of repeal.
9 Wm. III. c. 17	An Act for the better payment of inland Bills of Exchange.	The whole.
3 & 4 Anne, c. 8.	An Act for giving like remedy upon promissory notes as is now used upon Bills of Exchange, and for the better payment of Inland Bills of Exchange.	The whole.

(b) ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

No. and year.	Title.	Extent of repeal.
VI of 1840 ...	An Act for the amendment of the law concerning the negotiation of Bills of Exchange.	The whole.
V of 1866 ...	An Act to amend in certain respects the Commercial Law of British India.	Sections 11, 12 and 13.
XV of 1874 ...	The Laws Local Extent Act, 1874.	The first schedule, so far as relates to Act VI of 1840 and Act V of 1866, sections 11, 12 and 13.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 29, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following second 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 20th June 1878 :—

We, the undersigned Members of the Select Committee to which the Bill to define

From Secretary to Chief Commissioner, Mysore, No. 7915-7 J., dated 5th December, 1877, and enclosure.

.. Secretary to Chief Commissioner, Mysore, No. 7998-8 J., dated 10th December, 1877, and enclosures.

.. Chairman, Madras Chamber of Commerce, to Hon'ble Whitley Stokes, dated 20th December, 1877.

.. Secretary to Government, North-Western Provinces and Oudh, No. 803A., dated 24th December, 1877.

.. Secretary to Government of Bengal, No. 24, dated 3rd January, 1878, and enclosures.

.. Secretary to Chief Commissioner, Assam, No. 37, dated 8th January, 1878, and enclosure.

.. Officiating Secretary to Chief Commissioner, Central Provinces, No. 172-5, dated 17th January, 1878, and enclosures.

Memorial of the British Indian Association, dated 17th January, 1878.

From Chief Secretary to Government, Fort St. George, No. 89, dated 15th January, 1878, and enclosures.

.. Secretary to Chief Commissioner, British Burma, No. 159-51, dated 26th January, 1878, and enclosures.

Observations by C. J. Wilkinson, Esq., Recorder of Rangoon, dated 6th February, 1878.

From Under Secretary to Government, Bombay, No. 991, dated 14th February, 1878, and enclosures.

.. Officiating Secretary to Government, Panjáb, No. 808., dated 16th February, 1878, and enclosures.

.. Secretary to Government of Bengal, No. 492, dated 21st February, 1878, and enclosures.

Note by Hon'ble Whitley Stokes, dated 26th February, 1878.

From Chief Secretary to Government, Fort St. George, No. 366, dated 21st February, 1878, and enclosure.

Despatch from Secretary of State, No. 3, dated 21st February, 1878, forwarding Memorandum by W. Macpherson, Esq., dated 29th January, 1878.

From Under Secretary to Government, Bombay, No. 1742, dated 16th March, 1878, and enclosures.

Note to the Hon'ble Sir E. C. Bayley, K. C. S. I., dated 19th March, 1878.

From Lakshmi Naráyana Pandit, Pleader, High Court, North-Western Provinces, dated 22nd March 1878, and enclosure.

.. Officiating Junior Secretary to Chief Commissioner, British Burma, No. 518-51, dated 13th April, 1878, and enclosures.

.. Judge of Small Cause Court, Agra, dated 27th May, 1878.

instrument in an oriental language." This change will not only save the customs of Native merchants as to hundis, but also their customs (if any such exist) as to promissory notes and cheques.

and amend the law relating to Promissory Notes, Bills of Exchange and Cheques, was referred, have considered the Bill and the papers noted in the margin, and have the honour to present this second report.

2. Section 1 declares that "nothing in this Act applies to hundis." But when the analogy between bills and hundis is complete, and there is no proof of any special usage, it has been ruled by Colvile C. J. in *Amritram v. Damoodhur Doss*, (cited 2 Hyde 261) that the English law applies. We think that we should give effect to this ruling, and have therefore changed the words above quoted to "nothing herein contained shall affect any usage relating to any

3. We have in section 4 added several illustrations of what a promissory note is not. They are founded on decided cases.

4. Section 13 provides, in accordance with the Indian Law Commissioners' draft, that a note, bill or cheque payable to a specified person or order, or "to or order" is negotiable. It appears to us that, in the absence of a payee, *i. e.*, till the blank is filled up, there can be no right of action on the instrument: such right cannot therefore be assignable: the instrument, in other words, is not 'negotiable.' We have therefore omitted the phrase "to or order."

5. To section 20 (as to filling up blanks in a stamped instrument) we have added a proviso that, as between the person delivering and the person receiving the instrument, nothing in excess of the amount intended by them to be paid shall be recovered.

6. We have provided (section 22), in accordance with 34 & 35 Vic., c. 74, s. 2, that the expression 'on presentment' as well as 'at sight' shall mean on demand.

7. We have stated distinctly (section 23) the law as to days of grace as follows: "Every promissory note or bill of exchange not expressed to be payable on demand, at sight or on presentment, is at maturity on the third day after the day on which it is expressed to be payable."

8. In section 24, we have provided for the case of a bill "after sight" accepted for honour.

9. We have altered section 26 so as to express the present practice, according to which, when a bill or note matures on a public holiday, it is deemed to be due on the next preceding business day.

10. In section 27 we have added the presumption that every negotiable instrument bearing a date was made or drawn on such date. The Evidence Act, section 114, does not quite suffice. We have struck out the clause providing that a receipt on the back of notes and bills is *prima facie* evidence of payment by the maker or acceptor. This presumption, though important in England, is so weak in India as not to be worth inserting. We have also provided that when the instrument has been stolen or originally infected by fraud, invalidity or illegality, the burthen of proving that the holder is a holder in due course lies upon him.

11. We have redrawn section 29 (now 126) thus: "As between holders in due course of different parts of the same set, he who first acquired title to his part is entitled to the other parts."

12. We have declared that section 38 (now 28) shall be deemed to empower a corporation to make, accept or indorse notes, bills or cheques, except in cases in which under the law for the time being in force they are so empowered.

13. We have declared (section 31) the law as to the liability of a legal representative signing his name to a note, bill or cheque.

14. We have made section 40 (now 30, as to the liability of an agent signing) agree with the Contract Act, by wording the exception thus: "except to those who induced him to sign upon the belief that the principal only would be held liable."

15. The exception to section 42 (now 33) declares, in accordance with *Mason v. Rumsey* (1 Camp. 384), that "a partner may bind his firm by accepting in his own name for partnership purposes a bill drawn upon the firm." It would in this country be likely to mislead. We have therefore struck it out.

16. We have omitted section 42, as the Indian Contract Act, 1872, will of its own force extend to all contracts evidenced by bills, notes and cheques.

17. We have confined section 45 (now 35) to cheques. As a rule, bankers decline to accept bills except in cases where they have specially agreed to do so. They cannot be expected to write off amounts from an ordinary account current to provide for acceptances.

18. Section 52 of Bill No. II applies sections 134 and 135 of the Contract Act to the relations of suretyship between parties to negotiable instruments. The result would be to extinguish the power which the holder of an accepted bill has at present to release the acceptor, reserving his right to charge the other parties. We have therefore substituted a section (42) which will save this power.

19. We have expressly confined the estoppels mentioned in sections 54 and 56 (now 44 and 45) to suits by holders in due course. We have struck out the clause (55) relating to the estoppel of the acceptor from denying the drawer's signature. The Evidence Act, section 117, should, we think, in this respect remain untouched.

20. In the case of a transfer without indorsement, section 66 of Bill No. II empowers the transferee to sue upon the instrument in his own name. We have struck out this power, which is not in accordance with the present law. We have abstained from expressly empowering such a transferee to sue in the name of the transferor, as this would have involved further provisions as to indemnifying the latter, which could not fitly find their place in the present Bill.

21. Section 76 of Bill No. II declares, in accordance with American decisions, that the effect of an indorsement for part of the sum remaining due to the indorser is to give the indorsee a lien on the bill, but not to transfer a right to sue, except in the indorser's name. There can, however, be no doubt that such indorsements are not warranted by the custom of merchants, and we have substituted the clause originally framed by the Law Commissioners, namely, "65. No writing on a negotiable instrument is valid for the purpose of negotiation, if such writing purports to transfer only a part of the amount of the instrument."

22. Section 82 (now 71) provides for presentment for acceptance of bills payable at sight as well as of bills payable after sight. As "at sight" will be equivalent to "on demand," we have confined this section to the latter class of bills.

23. As foreign bills are equally with inland bills entitled to the privilege of days of grace, we have, in sections 87 and 88 (now 76 and 77) struck out the word 'inland.'

24. We have omitted section 97, as to posting instruments to be presented. It seems to us a useless provision.

25. Where interest is expressly made payable at a specified rate, we have provided in section 101 (now 89) for payment of interest in case of a suit to recover the principal sum due.

26. We have omitted section 109 as conflicting with section 110 (now 97).

27. When the drawee is incompetent to contract, we have declared (section 101) that the bill may be treated as dishonoured.

28. Section 140 (now 137) provided, in exact accordance with the Law Commissioners' draft that the liability of the acceptor of a foreign bill should be regulated by the law of the place where he accepted the instrument and the liability of the indorser by the law of the place where he indorsed the instrument. We think that this neither agrees with the rules of international law nor the decisions of the English Courts (see, for instance, *Rouquette v. Overmann*, L. R. 10 Q.B. 525). The acceptor's liability is regulated by the law of the place of payment, and as the indorser is a surety for the acceptor, his liability is measured by that of his principal, is, in other words, regulated by the *lex loci* of performance. We have altered section 140 in accordance with these views.

29. Section 140 is a fragment of the law of evidence, just as section 87 (as to a banker's liability for negligence) is a fragment of the law of torts. But we think that these sections may conveniently stand where they are until the Evidence Act is revised and the law of torts codified.

30. We think that the provisions as to bills in sets should be confined to foreign bills, and we have consequently transferred them to chapter XIII. We have made the sections as to crossed cheques a separate chapter and placed it near the end of the Bill.

31. We have made some verbal amendments.

32. Lastly, we have added to the schedule of repeals the two old statutes, 9 William III, c. 17, as to inland bills, and 3 & 4 Ann., c. 8, as to promissory notes.

33. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Calcutta, Madras, Bombay and Rangoon, from Mr. William Macpherson, Secretary to the late Indian Law Commission, from Pandit Lakshmi Nārāyana of Lucknow, and from Mr. Rattigan the Government Advocate, Panjāb; and Mr. Stokes is much indebted to Sir R. Garth for some notes unofficially communicated.

34. We are well aware that the Bill does not deal exhaustively with the subject; but we believe that the Bill, the Contract Act (to which it is a supplement) and the Evidence Act will, taken together, supply rules sufficient for the disposal of the questions that ordinarily arise as to the rights of parties to negotiable instruments.

35. We, therefore, recommend that the Bill be passed as amended; but we are of opinion that it has been so altered as to render republication desirable. We propose that it shall not be further proceeded with until the Council re-assembles at Calcutta.

27th May, 1878.

WHITLEY STOKES.

F. R. COCKERELL.

E. MORGAN.

G. H. P. EVANS.

G. C. PAUL.

No. III. THE NEGOTIABLE INSTRUMENTS BILL, 1878.

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SCHEDULE

No. III.

A Bill to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques.

WHEREAS it is expedient to define and amend the law relating to Promissory Notes, Bills of Exchange and Cheques; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Negotiable Instruments Act, 1878."
- It extends to the whole of British India; but nothing herein contained affects any usage relating to any instrument in an oriental language.
- Local extent.
- Saving of usages relating to hundis, &c.
- Commencement.
- And it shall come into force on the first day of January, 1879.
2. On and from that day the enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column thereof.
- Repeal of enactments.
- Interpretation clause.
3. In this Act—
- "Banker" includes also persons or a corporation or company acting as bankers, and
- "Notary Public" includes also any officer appointed by the Governor General in Council to perform the functions of a Notary Public under this Act.
- "Notary Public."

CHAPTER II.

OF NOTES, BILLS AND CHEQUES.

4. A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a person ascertainable when such undertaking is made, or to the bearer of the instrument.
- Promissory Note.

Illustrations.

- A signs instruments in the following terms:—
- (a) "I promise to pay B or order Rs. 500."
- (b) "I promise to account with B or order for Rs. 500 value received by me."

(c) "I acknowledge myself to be indebted to B in Rs. 1,000 to be paid on demand, for value received."

(d) "Mr. B, I O U Rs. 1,000."

(e) "I promise to pay B Rs. 500 and all other sums which shall be due to him."

(f) "I promise to pay B Rs. 500, first deducting thereout any money which he may owe me."

(g) "I promise to pay B Rs. 500 seven days after my marriage with C."

(h) "I promise to pay B Rs. 500 on D's death, provided D leaves me enough to pay that sum."

(i) I promise to pay B Rs. 500 and to deliver to him my black horse on 1st January next."

The instruments respectively marked (a), (b) and (c) are promissory notes. The instruments respectively marked (d), (e), (f), (g), (h) and (i) are not promissory notes.

5. A bill of exchange is an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a person ascertainable when such order is given or to the bearer of the instrument.

Bill of exchange.

6. A cheque is a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand.

Cheque.

7. The maker of a bill of exchange or cheque is called the "drawer;" the person thereby directed to pay is called the "drawee."

"Drawer."

"Drawee."

When the bill gives the name of any person in addition to the drawee to be resorted to in case of need, such person is called a "drawee in case of need."

"Drawee in case of need."

After the drawee of a bill has signed his assent upon the bill, or if there are more parts thereof than one, upon one of such parts, and delivered the same, or given notice of such signing, to the holder or to some person on his behalf, he is called the "acceptor."

"Acceptor."

When acceptance is refused and the bill is protested for non-acceptance, and any person accepts it *supra protest* for honour of the drawer or of any one of the indorsers, such person is called an "acceptor for honour."

"Acceptor for honour."

The person named in the instrument, to whom or to whose order the money is by the instrument directed to be paid, is called the "payee."

"Payee."

8. The "holder" of a promissory note, bill of exchange or cheque means any person entitled in his own name to the possession thereof and to receive or recover the amount due thereon from the parties thereto.

"Holder."

Where the note, bill or cheque is lost or destroyed, its holder is the person so entitled at the time of such loss or destruction.

9. "Holder in due course" means any person who became the possessor of a promissory note, bill of exchange or cheque if payable to bearer, or the payee or indorsee thereof, if payable to, or to the order of, a payee, for consideration before the amount mentioned in it became payable, and without having sufficient cause to believe that any defect existed in the title of the person from whom he derived his title.

"Holder in due course."

10. "Payment in due course" means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that he is not entitled to receive payment of the amount therein mentioned.

"Payment in due course."

11. A promissory note, bill of exchange or cheque drawn or made in British India, and made payable in, or drawn upon any person resident in, British India shall be deemed to be an inland instrument.

Inland instrument.

12. Any such instrument not so drawn, made or made payable shall be deemed to be a foreign instrument.

Foreign instrument.

13. A "negotiable instrument" means a promissory note, bill of exchange or cheque expressed to be payable to a specified person or his order, or to the order of a specified person, or to the bearer thereof, or to a specified person or the bearer thereof.

"Negotiable instrument."

14. When a promissory note, bill of exchange or cheque is transferred to any person, so as to constitute that person the holder thereof, the instrument is said to be negotiated.

Negotiation.

15. When the maker or holder of a negotiable instrument signs the same, otherwise than as such maker, for the purpose of negotiation, on the back or face thereof or on a slip of paper annexed thereto, or so signs for the same purpose a stamped paper intended to be completed as a negotiable instrument, he is said to indorse the same, and is called the "indorser."

Indorsement.

16. If the indorser signs his name only, the indorsement is said to be "in blank," and if he adds a direction to pay the whole or any part of the amount mentioned in the instrument to, or to the order of, a specified person, the indorsement is said to be "in full;" and the person so specified is called the "indorsee."

"Indorsee."

17. Where an instrument may be construed either as a promissory note or bill of exchange, the holder may at his election treat it as either, and the instrument shall be thenceforward treated accordingly.

Ambiguous instruments.

18. If the amount undertaken or ordered to be paid is stated differently in figures and in words, the amount stated in words shall be the amount undertaken or ordered to be paid.

Where amount is stated differently in figures and words.

19. A promissory note or bill of exchange, in which no time for payment is specified, and a cheque are payable on demand.

Instruments payable on demand.

20. Where a stamped paper, which is intended to be completed as a negotiable instrument, is signed and delivered by a competent person as maker, drawer, acceptor or indorser, the holder thereof may complete the same by filling up any blanks therein, and the person so signing shall be liable upon such instrument, in the capacity in which he signed the same, for any amount which may be specified therein not exceeding the amount covered by the stamp thereon: provided that as between the person delivering and the person receiving the instrument nothing in excess of the amount intended by them to be paid shall be recovered.

Blank stamped instruments.

Illustration.

A stamped paper intended to be completed as a negotiable instrument is made payable to "or order:" the holder of such instrument may fill up the blank with his own name, or that of any other person.

21. Where a promissory note is signed by two persons, and it appears on the face of it that one of them subscribes only to an alternative liability, such one is not liable on the note as maker, but is liable as guaranteeing its payment by the maker.

Subscribing to alternative liability.

22. In a promissory note or bill of exchange the expressions "at sight" and "on presentment" mean on demand. The expression "after sight" means, in a promissory note, after presentment for sight, and in a bill of exchange, after acceptance or protest for non-acceptance.

"At sight."

"On presentment."

"After sight."

23. The maturity of a promissory note or bill of exchange is the date at which it falls due.

"Maturity."

Every promissory note or bill of exchange, other than a promissory note or bill of exchange expressed to be payable on demand, at sight, or on presentment, is at maturity on the third day after the day on which it is expressed to be payable.

Days of grace.

24. In calculating the date at which a promissory note or bill of exchange, made payable a stated number of months after date or after sight, or after a certain event, is at maturity, the period stated shall be held to terminate on the day of the month which corresponds with the day on which the instrument is dated or presented for acceptance or sight or the event happens or, where the instrument is a bill of exchange made payable a stated number of months after sight and has been accepted for honour, with the day on which it was so accepted.

Date on which bill or note payable so many months after date or sight, or after a certain event, is at maturity.

If the month in which the period would terminate has no corresponding day, the period shall be held to terminate on the last day of such month.

Illustrations.

(a) A negotiable instrument dated 29th January 1877 is made payable at one month after date. The month terminates on the 28th February 1877.

(b) A negotiable instrument dated 30th August 1877 is made payable three months after date. The three months terminate on the 30th November 1877.

(c) A promissory note or bill of exchange, dated 31st August 1877, is made payable three months after date. The three months terminate on the 30th November 1877.

25. In calculating the date at which a promissory note or bill of exchange, made payable a certain number of days after date or after sight or after a certain event, is at maturity, the day of the date, or of presentment for acceptance or sight, or on which the event happens, shall be excluded.

26. When the day on which a promissory note or bill of exchange is at maturity is a public holiday, the instrument shall be deemed to be due on the next preceding business day.

27. Until the contrary is proved, the following presumptions as to negotiable instruments; made:—

Explanation.—The expression "public holiday" includes Sundays: New-Year's day, Christmas day: if either of such days falls on a Sunday, the next following Monday: Good-Friday; and any other day declared by the Local Government, by notification in the official Gazette, to be a public holiday.

28. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

A minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

Nothing herein contained shall be deemed to empower a corporation to make, indorse or accept such instruments except in cases in which, under the law for the time being in force, they are so empowered.

29. Every person capable of binding himself or of being bound, as mentioned in section 28, may so bind himself or be bound by a duly authorized agent acting in his name.

A general authority to transact business and to receive and discharge debts does not confer upon an agent the power of accepting or indorsing bills of exchange so as to bind his principal.

An authority to draw bills of exchange does not of itself import an authority to indorse.

30. An agent who signs his name to a promissory note, bill of exchange or cheque, without indicating thereon that he signs as agent, or that he does not intend thereby to incur personal responsibility, is liable personally on the instrument, except to those who induced him to sign upon the belief that the principal only would be held liable.

31. A legal representative who signs his name to a promissory note, bill of exchange or cheque, is liable personally thereon unless he expressly limits his liability to the extent of the assets received by him as such.

32. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

33. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or

lawful custody thereof, by means of an offence or fraud, or has been obtained from the maker or acceptor thereof by means of an offence or fraud, or for unlawful consideration, the burthen of proving that the holder is a holder in due course lies upon him.

CHAPTER III.

PARTIES TO NOTES, BILLS AND CHEQUES.

28. Every person capable of contracting, according to the law to which he is subject, may bind himself and be bound by the making, drawing, acceptance, indorsement, delivery and negotiation of a promissory note, bill of exchange or cheque.

A minor may draw, indorse, deliver and negotiate such instruments so as to bind all parties except himself.

Nothing herein contained shall be deemed to empower a corporation to make, indorse or accept such instruments except in cases in which, under the law for the time being in force, they are so empowered.

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An authority to draw bills of exchange does not of itself import an authority to indorse.

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31. A legal representative who signs his name to a promissory note, bill of exchange or cheque, is liable personally thereon unless he expressly limits his liability to the extent of the assets received by him as such.

32. Where there are several drawees of a bill of exchange who are not partners, each of them can accept it for himself, but none of them can accept it for another without his authority.

33. When it is within the scope of the business of a partnership to make, draw, accept, indorse or negotiate promissory notes, bills of exchange or cheques, any partner may bind his firm by making, drawing, accepting, indorsing or

negotiating such instruments in the name of his firm, but not otherwise.

34. The drawer of a bill of exchange or cheque is bound, in case of dishonour by the drawee or acceptor thereof, to compensate the holder for any loss or damage caused thereby, provided due notice of dishonour has been given to, or received by, the drawer as hereinafter provided.

35. The drawee of a cheque having sufficient funds of the drawer in his hands properly applicable to the payment of such cheque, must pay the cheque when duly required so to do, and, in default of such payment, must compensate the drawer for any loss or damage caused by such default.

36. In the absence of a contract to the contrary, the maker of a promissory note and the acceptor of a bill of exchange, are bound to pay the amount thereof at maturity according to the apparent tenor of the note or acceptance respectively, and the acceptor of a bill of exchange at or after maturity is bound to pay the amount thereof to the holder on demand.

In default of such payment as aforesaid, such maker or acceptor is bound to compensate any party to the note or bill for any loss or damage sustained by him, and caused by such default.

The provisions of this section are subject to those of sections 28, 30, 50, 51, 52, 68, 74, 78, 79 and 92.

37. No person except the drawee of a bill of exchange, or all or some of several joint drawees, or a person named therein as a drawee in case of need, or an acceptor for honour, can bind himself by an acceptance.

38. In the absence of a contract to the contrary, whoever indorses and delivers a negotiable instrument before maturity, without, in such indorsement, expressly excluding or making conditional his own liability, is bound thereby to every subsequent holder, in case of dishonour by the drawee, acceptor or maker, to compensate such holder for any loss or damage caused to him by such dishonour, provided due notice of dishonour has been given to, or received by, such indorser as hereinafter provided.

Every indorser after dishonour is liable as upon an instrument payable on demand.

The provisions of this section are subject to those of sections 28, 30, 50, 51, 52, 64, 65, 68, 71, 72, 74, 78, 82, 92, 93, 94, 96, 97 and 108, clause (a).

39. Every prior party to a negotiable instrument is liable thereon to a holder in due course until the instrument is duly satisfied.

40. The maker of a promissory note or cheque, the drawer of a bill of exchange until acceptance, and the acceptor are, in the absence of any contract to the contrary, respectively liable thereon as principal debtors, and the other parties thereto are liable thereon as sureties for the maker, drawer or acceptor, as the case may be.

41. As between the parties so liable as sureties each prior party is, in the absence of a contract to the contrary, also liable thereon as a principal debtor in respect of each subsequent party.

Illustration.

A draws a bill payable to his own order on B, who accepts. A afterwards indorses the bill to C, C to D, and D to E. As between E and B, B is the principal debtor, and A, C and D are his sureties. As between E and A, A is the principal debtor, and C and D are his sureties. As between E and C, C is the principal debtor and D is his surety.

42. When the holder of an accepted bill of exchange enters into any contract with the acceptor which under section 134 or 135 of the Indian Contract Act, 1872, would discharge the other parties, the holder may expressly reserve his right to charge the other parties, and in such case they are not discharged.

43. The indorser of a negotiable instrument is not discharged from his liability thereupon by the holder having merely forbore to sue a prior party; but where the holder, without the consent of the indorser, destroys or impairs the indorser's remedy against a prior party, the indorser is discharged from liability to the holder to the same extent as if the instrument had been paid at maturity.

Illustration.

A is the holder of a bill of exchange made payable to the order of B, which contains the following indorsements in blank:—

First indorsement, "B."
Second indorsement, "Peter Williams."
Third indorsement, "Wright and Co."
Fourth indorsement, "John Rozario."

This bill A puts in suit against John Rozario and strikes out, without John Rozario's consent, the indorsements by Peter Williams and Wright and Co. A is not entitled to recover anything from John Rozario.

44. No maker of a promissory note, and no drawer of a bill of exchange or cheque, and no acceptor of a bill of exchange for the honour of the drawer shall, in a suit thereon [by a holder in due course,] be permitted to deny the validity of the instrument as originally made or drawn.

45. No maker of a promissory note and no acceptor of a bill of exchange payable to, or to the order of, a specified person shall, in a suit thereon [by a holder in due course,] be permitted to deny the payee's capacity, at the date of the note or bill, to indorse the same.

46. No indorser of a negotiable instrument shall, in a suit thereon by a subsequent holder, be permitted to deny the signature or capacity to contract of any prior party to the instrument.

47. An acceptor of a bill of exchange already indorsed is not relieved from liability by reason that such indorsement is forged, if he knew or had reason to believe the indorsement to be forged when he accepted the bill.

48. An acceptor of a bill of exchange drawn in a fictitious name and payable to the drawer's order is not, by reason that such name is fictitious, relieved from liability to any holder claiming under an indorsement by the same hand as the drawer's signature, and purporting to be made by the drawer.

49. If at any time there has been consideration between any parties to a negotiable instrument for the making, drawing, acceptance, indorsement, negotiation or transfer thereof, the party receiving such consideration is, in the absence of a contract to the contrary, liable upon the instrument to all subsequent parties thereto, and every subsequent holder is, as against him, a holder for consideration.

The provisions of this section are subject to those of sections 28, 51, 52, 56, 64, 71, 72, 74, 78, 79, 82, 92, 93, 94, 95, 96, 97 and 98.

Illustrations.

(a.) A indorses a bill of exchange to B, at the request of C, for C's account with B. B is a holder of the bill for consideration, and if he indorses it as a present to D, D is a holder for consideration.

(b.) A, the holder of a negotiable instrument, indorses it in full to B, in the belief that B has done something which he has not done. B, for consideration proceeding from C, indorses the instrument in blank to C, and C indorses it to D. D strikes out C's indorsement. D is a holder of the instrument for consideration.

50. When there was no consideration for the making, drawing, acceptance or indorsement of a negotiable instrument, or when the consideration has wholly failed, the maker, drawer, acceptor or indorser is not liable thereon to the party in whose favour the instrument was so made, drawn, accepted or indorsed, or to any party claiming through such party, unless consideration moved from the claimant or from some party through whom he derives title. But the maker, drawer, acceptor or indorser is liable to compensate any subsequent party who, being liable on such instrument, pays the amount due thereon.

51. When the consideration for which a person signed a promissory note, bill of exchange or cheque consisted of money, and was originally absent in part or has subsequently failed in part, the sum which a

holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Explanation.—The drawer of a bill of exchange stands in immediate relation with the acceptor. The maker of a promissory note, bill of exchange or cheque, stands in immediate relation with the payee, and the indorser with his indorsee. Other signers may by agreement stand in immediate relation with a holder.

Illustration.

A draws a bill on B for Rs. 500 payable to the order of A. B accepts the bill, but subsequently dishonours it by non-payment. A sues B on the bill. B proves that it was accepted for value as to Rs. 400, and as an accommodation to the plaintiff as to the residue. A can only recover Rs. 400.

52. Where a part of the consideration for which a person signed a promissory note, bill of exchange or cheque, though not consisting of money, is ascertainable in money without collateral enquiry, and there has been a failure of that part, the sum which a holder standing in immediate relation with such signer is entitled to receive from him is proportionally reduced.

Partial failure of consideration not consisting of money.

CHAPTER IV.

OF NEGOTIATION.

53. Subject to the provisions of section 68, a promissory note, bill of exchange or cheque payable to bearer is negotiable by delivery thereof.

Negotiation by delivery.

Exception.—A promissory note, bill of exchange or cheque delivered on condition that it is not to take effect except in a certain event is not negotiable (except in the hands of a holder for value without notice) unless such event happens.

Illustrations.

(a.) A, the holder of a negotiable instrument payable to bearer, delivers it to B's agent to keep for B. The instrument has been negotiated.

(b.) A, the holder of a negotiable instrument payable to bearer which is in the hands of A's banker, who is at the time the banker of B, directs the banker to transfer the instrument to B's credit in the banker's account with B. The banker does so, and accordingly now possesses the instrument as B's agent. The instrument has been negotiated, and B has become the holder of it.

54. Subject to the provisions of section 68, a promissory note, bill of exchange or cheque payable to the order of a specified person, or to a specified person or order, is negotiable by the holder by indorsement and delivery thereof.

Negotiation by indorsement.

55. If the holder of such an instrument as mentioned in section 54, delivers it to another person without indorsing it, but with intent to transfer his title thereto, the transferee acquires by such delivery all the rights which the transferor had as holder except the right of negotiation.

Transfer without indorsement.

56. If such transfer, as mentioned in section 55, is made for consideration to a person having no sufficient cause to believe in the existence of any matter affecting the validity of the instrument or of the transfer thereof, and the instrument is thereafter avoided as against any party on account of matters prior to the transfer, the transferor is bound to return to the transferee the consideration received, provided that such return is claimed within a reasonable time.

57. The holder of a negotiable instrument indorsed in blank may, without signing his own name, by writing above the indorser's signature a direction to pay to any other person as indorsee, convert the indorsement in blank into an indorsement in full; and the holder does not thereby incur the responsibility of an indorser.

Conversion of indorsement in blank into indorsement in full.

58. The indorsement of a negotiable instrument followed by delivery transfers to the indorsee the property therein with the right of further negotiation; but the indorsement may, by express words, be restrained to a transfer of the property without such right, or may merely constitute the indorsee an agent to indorse the instrument, or to receive its contents for the indorser, or for some other specified person.

59. The indorser of a negotiable instrument may, by express words in the indorsement, restrict or exclude the right of the indorsee to negotiate the instrument, although the instrument was, at the time of such words being written, payable to the bearer thereof.

Illustrations.

B signs the following indorsements on different negotiable instruments payable to bearer:—

- (a) "Pay the contents to C only."
- (b) "Pay C for my use."
- (c) "Pay C or order for the account of B."
- (d) "The within must be credited to C."

These indorsements exclude the right of further negotiation by C.

(e) "Pay C."

(f) "Pay C value in account with the Oriental Bank."

(g) "Pay the contents to C, being part of the consideration in a certain deed of assignment executed by C to the indorser and others."

These indorsements do not exclude the right of further negotiation by C.

60. Every sole maker, drawer, payee or indorsee, or all of several joint makers, drawers, payees or indorsees, of a negotiable instrument may, if the negotiability of such instrument has not been restricted or excluded, as mentioned in section 59, indorse and negotiate the same.

Explanation.—Nothing in this section enables a maker or drawer to indorse or negotiate an instrument, unless he is in lawful possession or is holder

thereof; or enables a payee or indorsee to indorse or negotiate an instrument, unless he is holder thereof.

Illustration.

A bill is drawn payable to A or order. A indorses it to B, the indorsement not containing the words "or order," or any equivalent words. B may negotiate the instrument.

61. The indorser of a negotiable instrument may, by express words in the indorsement, exclude his own liability thereon, or make such liability or the right of the indorsee to receive the amount due thereon, depend upon the happening of a specified event, although such event may never happen.

Where an indorser so excludes his liability and afterwards becomes the holder of the instrument, all intermediate indorsers are liable to him.

Illustrations.

(a.) The indorser of a negotiable instrument signs his name, adding the words—
"Without recourse."

Upon this indorsement he incurs no liability.

(b.) A is the payee and holder of a negotiable instrument. Excluding personal liability by an indorsement "without recourse," he transfers the instrument to B, and B indorses it to C, who indorses it to A. A is not only reinstated in his former rights, but has the rights of an indorsee against B and C.

62. A holder of a negotiable instrument who derives title from a holder in due course has the rights thereon of that holder in due course.

63. Subject to the provisions of sections 132 and 133, a negotiable instrument indorsed in blank is payable to the bearer thereof even although originally payable to order.

64. If a negotiable instrument after having been indorsed in blank is indorsed in full, the amount of it cannot be claimed from the indorser in full, except by the person to whom it has been indorsed in full, or by one who derives title through such person.

65. No writing on a negotiable instrument is valid for the purpose of negotiation if such writing purports to transfer only a part of the amount of the instrument.

66. No agreement between any parties to a negotiable instrument which is not expressed thereon, or which is collateral thereto, is binding upon any other holder thereof for consideration, or upon any holder deriving title from a holder for consideration.

Illustration.

A person who is a creditor of A signs, as acceptor, a bill of exchange in A's favour for 3,000 rupees. A being the holder indorses it for value to B, who is aware that the acceptor was a creditor of A. A's debt to the acceptor cannot be set-off against B's claim on the bill.

67. The legal representative of a deceased person cannot negotiate by delivery a promissory note, bill of exchange or cheque payable to order and indorsed by the deceased but not delivered.

68. When a negotiable instrument has been lost, or has been obtained by unlawful means or from any maker, acceptor or holder thereof by means of an offence or fraud, or for an unlawful consideration, no possessor or indorsee who claims through the person who found or so obtained the instrument is entitled to receive the amount due thereon from such maker, acceptor or holder, or from any party prior to such holder, unless such possessor or indorsee is, or some person through whom he claims was, a holder thereof in due course.

69. The holder of a negotiable instrument, who has acquired it after dishonour, whether by non-acceptance or non-payment, with notice thereof, or after maturity, has only, as against the other parties, the rights thereon of his transferor:

Provided that any person who, in good faith and for consideration, becomes the holder, after maturity, of a promissory note or bill of exchange made, drawn or accepted without consideration for the purpose of enabling some party thereto to raise money thereon, may recover the amount of the note or bill from any prior party.

Illustration.

The acceptor of a bill of exchange, when he accepted it, deposited with the drawer certain goods as a collateral security for the payment of the bill, with power to the drawer to sell the goods and apply the proceeds in discharge of the bill if it were not paid at maturity. The bill not having been paid at maturity, the drawer sold the goods and retained the proceeds, but indorsed the bill to A. A's title is subject to the same objection as the drawer's title.

70. A negotiable instrument may be negotiated (except by the maker, drawee or acceptor after maturity) until payment or satisfaction thereof by the maker, drawee or acceptor at or after maturity, but not after such payment or satisfaction.

CHAPTER V.

OF PRESENTMENT.

71. A bill of exchange payable after sight must, if no time or place is specified therein for presentment, be presented to the drawee thereof for acceptance, if he can, after reasonable search, be found, by a person entitled to demand acceptance, within a reasonable time after it is drawn, and in business hours on a business day. In default of such presentment, no party thereto is liable thereon to the person making such default.

If the drawee cannot, after reasonable search be found, the bill is dishonoured.

If the bill is directed to the drawee at a particular place, it must be presented at that place; and if at the due date for presentment he has absconded, the bill is dishonoured.

72. A promissory note, payable at a certain period after sight, must be presented to the maker thereof for sight, by a person entitled to demand payment, within a reasonable time after it is made and in business hours on a business day. In default of such presentment no party thereto is liable thereon to the person making such default.

73. The drawee of a bill of exchange presented to him for acceptance may retain the same until the end of twenty-four hours, or until the next post to the holder, whichever first happens, to consider whether he will accept it.

Explanation.—In calculating the twenty-four hours mentioned in this section, public holidays shall be excluded.

74. Promissory notes, bills of exchange and cheques must be presented for payment to the maker, acceptor or drawee thereof respectively, by or on behalf of the holder as hereinafter provided. In default of such presentment, the other parties thereto are not liable thereon to such holder.

Exception.—Where a promissory note is payable on demand and is not payable at a specified place, no presentment is necessary in order to charge the maker thereof.

75. Presentment for payment must be made during the usual hours of business, and, if at a banker's, within banking hours.

76. A promissory note or bill of exchange, made payable at a specified period after date or sight thereof, must be presented for payment at maturity.

77. A promissory note payable by instalments must be presented for payment on the third day after the date fixed for payment of each instalment; and non-payment on such presentment has the same effect as non-payment of a note at maturity.

78. A promissory note, bill of exchange or cheque made, drawn or accepted payable at a specified place and not elsewhere must, in order to charge any party thereto, be presented for payment at that place.

79. A promissory note or bill of exchange made, drawn or accepted payable at a specified place must, in order to charge the maker

or drawer thereof, be presented for payment at that place.

80. A promissory note or bill of exchange, not made payable as mentioned in sections 78 and 79, must be presented for payment at one of the places specified (if any), or at the place of business (if any), or at the usual residence, of the maker, drawee or acceptor thereof, as the case may be.

81. If the maker, drawee or acceptor of a negotiable instrument has no known place of business or fixed residence, and no place is specified in the instrument for presentment for acceptance or payment, such presentment may be made to him in person wherever he can be found.

82. A cheque must, in order to charge the drawer, be presented at the bank upon which it is drawn within a reasonable time after it was first received from the drawer, or before the relation between the drawer and his banker has been altered to the prejudice of the drawer.

83. Subject to the provisions of section 35, a cheque must, in order to charge any person except the drawer, be presented within a reasonable time after delivery thereof by such person.

84. A negotiable instrument payable on demand must be presented for payment within a reasonable time after it is received by the holder.

85. Presentment for acceptance or payment may be made to the duly authorized agent of the drawee, maker or acceptor, as the case may be, or where the drawee, maker or acceptor has died, to his legal representative, or where he has been declared an insolvent, to his assignee.

86. No presentment for payment is necessary, and the instrument is dishonoured at the due date for presentment, in any of the following cases:—

(a) if the maker, drawee or acceptor intentionally prevents the presentment of the instrument, or, if the instrument being payable at his place of business, he closes such place during the usual business-hours, or

if the instrument being payable at some other specified place, neither he nor any person authorized to pay it attends at such place during the usual business hours, or

if the instrument not being payable at any specified place, he cannot after due search be found;

(b) as against any party if, after maturity, with knowledge that the instrument has not been presented—

he makes a part payment on account of the amount due on the instrument,

or promises to pay the amount due thereon in whole or in part,

or otherwise waives his right to take advantage of any default in presentment for payment;

(c) as against the drawer, if the drawer could not suffer damage from the want of such presentment.

87. When a bill of exchange, accepted payable at a specified bank, has been duly presented there for payment and dishonoured, if the banker so negligently keeps, deals with or delivers back such bill as to cause loss to the holder, he must compensate the holder for such loss.

CHAPTER VI.

OF PAYMENT AND INTEREST.

88. Subject to the provisions of section 92, clause (c), payment of the amount due on a promissory note, bill of exchange or cheque must, in order to discharge the maker or acceptor, be made to the holder of the instrument.

89. When interest at a specified rate is expressly made payable on a promissory note or bill of exchange, interest shall be calculated at the rate specified, on the amount and from the date of the instrument, until tender or realization of the amount due thereon, or until such date after the institution of a suit to recover such amount as the Court directs.

90. When no rate of interest is specified in the instrument, interest on the amount thereof shall, except in cases provided for by the Code of Civil Procedure, section 532, be calculated at the rate of six per centum per annum, from the date at which the same ought to have been paid by the party charged, until tender or realization of the amount due thereon.

Explanation.—When the party charged is the indorser of an instrument dishonoured by non-payment, he is liable to pay interest only from the time that he receives notice of the dishonour.

91. Any person liable to pay, and called upon by the holder thereof to pay, the amount due on a promissory note, bill of exchange or cheque is before payment entitled to have it shown, and is on payment entitled to have it delivered up, to him, or, if the instrument is lost or cannot be produced, to be indemnified against any further claim thereon against him.

CHAPTER VII.

OF DISCHARGE FROM LIABILITY ON NOTES, BILLS AND CHEQUES.

92. The maker, acceptor or indorser respectively of a negotiable instrument is discharged from liability thereon—

(a) to a holder thereof who cancels such acceptor's or indorser's name with intent to discharge him, and to all parties claiming under such holder.

(b) to a holder thereof who otherwise discharges such maker, acceptor or indorser, and to all parties deriving title under such holder after notice of such discharge;

(c) to all parties thereto, if the instrument is payable to bearer, or has been indorsed in blank, and such maker, acceptor or indorser makes payment in due course of the amount due thereon.

93. If the holder of a bill of exchange allows the drawee more than twenty-four hours to consider whether he will accept the same, all previous parties not consenting to such allowance are thereby discharged from liability to such holder.

94. When the holder of a cheque fails to present it for payment, and the drawer thereof sustains loss or damage from such failure, he is discharged from liability to the holder.

95. Where a cheque payable to order, purports to be indorsed by or on behalf of the payee, the drawee is discharged by payment in due course.

96. If the holder of a bill of exchange acquiesces in a conditional acceptance, or one limited to part of the sum mentioned in the bill, or which substitutes a different place or time for payment, or which is not signed by all the drawees (not being partners), all previous parties whose consent is not obtained to such acceptance are discharged as against the holder and those claiming under him.

97. Save as provided in sections 20, 57, 96 and 131, any material alteration of a negotiable instrument renders the same void as against any party thereto at the time, and not consenting to such alteration, unless such alteration was made in order to carry out the common intention of the original parties.

Explanation.—The following are material alterations within the meaning of this section, namely: an alteration of date, amount, or of time or place of payment; the insertion in the body of the

instrument of words authorising the transfer thereof, or stating the value thereof to have been received on a particular account; the addition of a name as that of a maker or drawer; obliteration of, addition to, or alteration of, the crossing of a cheque.

98. Save as provided in sections 20, 57, 96 and 131, any such alteration as is mentioned in section 97, if made by an indorsee, discharges his indorser from all liability to him in respect of the instrument or the consideration thereof.

99. An acceptor or indorser of a negotiable instrument is bound by his acceptance or indorsement notwithstanding any previous alteration of the instrument.

100. Where a promissory note, bill of exchange or cheque has been materially altered, but does not appear to have been so altered,

or where a cheque is presented for payment which does not at the time of presentation appear to be crossed or to have had a crossing which has been obliterated,

payment thereof by a person or banker liable to pay and paying the same according to the apparent tenor thereof at the time of payment and otherwise in due course, shall discharge such person or banker so paying from all liability thereon, and such payment shall not be questioned by reason of the instrument having been altered, or the cheque crossed.

CHAPTER VIII.

OF NOTICE OF DISHONOUR.

101. A bill of exchange is said to be dishonoured by non-acceptance when the drawee, or one of several drawees not being partners, makes default in acceptance upon being duly required to accept the bill.

Where the drawee is incompetent to contract the bill may be treated as dishonoured.

102. A promissory note, bill of exchange or cheque is said to be dishonoured by non-payment when the maker of the note, acceptor of the bill, or drawee of the cheque makes default in payment upon being duly required to pay the same.

103. When a promissory note, bill of exchange or cheque is dishonoured by non-acceptance or non-payment, the holder thereof, or some party thereto who remains liable thereon, must give notice that the instrument has been so dishonoured to all other parties whom the holder seeks to make severally liable thereon, and to some one of several parties whom he seeks to make jointly liable thereon.

Nothing in this section renders it necessary to give notice to the maker of the dishonoured promissory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

sory note, or the drawee or acceptor of the dishonoured bill of exchange or cheque.

104. Notice of dishonour may be given to a duly authorised agent of the person to whom it is required to be given, or, where he has died, to his legal representative, or, where he has been declared an insolvent, to his assignee; may be oral or written; may, if written, be sent by post; and may be in any form; but it must inform the party to whom it is given, either in express terms or by reasonable intendment, that the instrument has been dishonoured, and in what way, and that he will be held liable thereon; and it must be given within a reasonable time after dishonour, at the place of business, or (in case such party has no place of business) at the residence of the party for whom it is intended.

If the notice is sent by post and miscarries, such miscarriage does not render the notice invalid.

105. Any party receiving notice of dishonour must, in order to render any prior party liable to himself, transmit it to such party within a reasonable time, unless such party otherwise receives due notice as provided by section 103.

106. When the instrument is deposited with an agent for presentment, the agent is entitled to the same time to give notice to his principal as if he were the holder giving notice of dishonour, and the principal is entitled to a further like period to give notice of dishonour.

107. When the party to whom notice of dishonour is despatched is dead, but the party despatching the notice is ignorant of his death, the notice is sufficient.

108. No notice of dishonour is necessary—

(a) when it is dispensed with by the party entitled thereto;

(b) in order to charge the drawer, when he has countermanded payment;

(c) when the party charged could not suffer damage for want of notice;

(d) when the party entitled to notice cannot after due search be found; or the party bound to give notice is, for any other reason, unable without any fault of his own to give it;

(e) to charge the drawers, when the acceptor is also a drawer;

(f) in the case of a promissory note which is not negotiable;

(g) when the party entitled to notice, knowing the facts, promises unconditionally to pay the amount due on the instrument.

CHAPTER IX.

OF NOTING AND PROTEST.

109. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may

cause such dishonour to be noted by a notary public upon the instrument, or upon a paper attached thereto, or partly upon each.

Such note must be made within a reasonable time after dishonour, and must specify the date of dishonour, the reason, if any, assigned for such dishonour, or, if the instrument has not been expressly dishonoured, the reason why the holder treats it as dishonoured, and the notary's charges.

110. When a promissory note or bill of exchange has been dishonoured by non-acceptance or non-payment, the holder may, within a reasonable time, cause such dishonour to be noted and certified by a notary public. Such certificate is called a protest, and shall, in the absence of proof to the contrary, in a suit upon the instrument, be deemed evidence of the fact of dishonour.

When the acceptor of a bill of exchange has become insolvent, or his credit has been publicly impeached, before the maturity of the bill, the holder may, within a reasonable time, cause a notary public to demand better security of the acceptor, and on its being refused may, within a reasonable time, cause such facts to be noted and certified as aforesaid. Such certificate is called a protest for better security.

111. A protest under section 110 must contain—

(a) either the instrument itself, or a literal transcript of the instrument and of everything written or printed thereupon;

(b) the name of the person for whom and against whom the instrument has been protested;

(c) a statement that payment or acceptance, or better security, as the case may be, has been demanded of such person by the notary public; the terms of his answer, if any, or a statement that he gave no answer, or that he could not be found;

(d) when the note or bill has been dishonoured, the place and time of dishonour, and when better security has been refused, the place and time of refusal;

(e) the subscription of the notary public making the protest;

(f) in the event of an acceptance for honour or of a payment for honour, the name of the person by whom, of the person for whom, and the manner in which, such acceptance or payment was offered and effected.

112. When a promissory note or bill of exchange is required by law to be protested, notice of such protest must be given instead of notice of dishonour, in the same manner and subject to the same conditions; but the notice may be given by the notary public who makes the protest.

113. All bills of exchange drawn payable at some other place than the place mentioned as the residence of the drawee, and which are dishonoured by non-acceptance, may, without further presentment to the drawee, be protested for non-payment, in the place specified for payment, unless paid before or at maturity.

CHAPTER X.

OF REASONABLE TIME.

114. In determining what is a reasonable time for presentment for acceptance or payment, for giving notice of dishonour and for noting, regard shall be had to the nature of the instrument and the usual course of dealing with respect to similar instruments; and in calculating such time, public holidays shall be excluded.

115. Presentment is made within a reasonable time, within the meaning of sections 71, 82, 83 and 84, if it is made on the business day next after that on which the holder received the bill, negotiable instrument or cheque referred to, or when there is no more delay than is occasioned by the residence of the parties to the bill, negotiable instrument or cheque in different places.

Illustration.

A draws on B, resident at Calcutta, a bill of exchange in favour of C payable at sight, and sends it to C at Benares. C, the day after he receives it, indorses it to D, and despatches it to D at Calcutta. D, the day after he receives the bill, presents it for payment. The delay which has taken place in presenting the bill is not unreasonable.

116. If the holder and the party to whom notice of dishonour is given carry on business or live (as the case may be) in different places, such notice is given within a reasonable time if it is despatched by the next post or on the day next after the day of dishonour.

If the said parties carry on business or live in the same place, such notice is given within a reasonable time if it is despatched in time to reach its destination on the day next after the day of dishonour.

117. A party receiving notice of dishonour, who seeks to enforce his right against a prior party, transmits the notice within a reasonable time if he transmits it within the same time after its receipt as he would have had to give notice if he had been the holder.

CHAPTER XI.

OF ACCEPTANCE AND PAYMENT FOR HONOUR.

118. When a bill of exchange has been noted or protested for non-acceptance or for better security, any person may, with the consent of the holder, by writing on the bill, accept the same for the honour of any party thereto.

Acceptance not specifying for whose honour it is made.

119. Where the acceptance does not express for whose honour it is made, it shall be deemed to be made for the honour of the drawer.

120. An acceptor for honour binds himself to all parties subsequent to the party for whose honour he accepts to pay the amount of the bill if the drawee do not; and such party and all prior parties are liable in their respective capacities to compensate the acceptor for honour for all loss or damage sustained by him in consequence of such acceptance.

But an acceptor for honour is not liable to the holder of the bill unless it is presented, or (in case the address given by such acceptor on the bill is a place other than the place where the bill is made payable) forwarded for presentment, not later than the day next after the day of its maturity.

121. An acceptor for honour cannot be charged unless the bill has at its maturity been presented to the drawee for payment and has been dishonoured by him, and noted or protested for such dishonour.

122. When a bill of exchange has been noted or protested for non-payment, any person may pay the same for the honour of any party liable to pay the same, provided that the person so paying has previously declared before a notary public the party for whose honour he pays, and that such declaration has been recorded by such notary public.

123. Any person so paying is entitled to all the rights, in respect of the bill, of the holder at the time of such payment, and may recover from the party for whose honour he pays all sums so paid, with interest thereon and with all expenses properly incurred in making such payment.

CHAPTER XII.

OF COMPENSATION.

124. The compensation payable in case of dishonour of a promissory note, bill of exchange or cheque, by any party liable to the holder or any indorsee, shall (except in cases provided for by the Code of Civil Procedure, section 532) be determined by the following rules:—

(a) The holder is entitled to the amount due upon the instrument, together with the expenses properly incurred in presenting, noting and protesting it;

(b) When the person charged resides at a place different from that at which the instrument was payable, the holder is entitled to receive such sum at the current rate of exchange between the two places;

(c) An indorser who, being liable, has paid the amount due on the same is entitled to the amount

so paid with interest at six per centum per annum from the date of payment until tender or realization thereof, together with all expenses caused by the dishonour and payment;

(d) When the person charged and such indorser reside at different places, the indorser is entitled to receive such sum at the current rate of exchange between the two places;

(e) The party entitled to compensation may draw a bill upon the party liable to compensate him, payable at sight or on demand, for the amount due to him together with all expenses properly incurred by him. Such bill must be accompanied by the instrument dishonoured and the protest thereof (if any). If such bill is dishonoured, the party dishonouring the same is liable to make compensation thereof in the same manner as in the case of the original bill.

CHAPTER XIII.

OF FOREIGN BILLS.

125. Foreign bills of exchange may be drawn in parts, each part being numbered and containing a provision that it shall continue payable only so long as the others remain unpaid. All the parts together make a set; but the whole set constitutes only one bill, and is extinguished when one of the parts, if a separate bill, would be extinguished.

Exception.—When a person accepts or indorses different parts of the bill in favour of different persons, he is liable on each part as if it were a separate bill.

126. As between holders in due course of different parts of the same set, he who first acquired title to his part is entitled to the other parts and the money represented by the Bill.

127. Where a drawee in case of need is named in a foreign bill of exchange, the bill is not dishonoured until dishonoured by such drawee.

128. Foreign bills of exchange must be protested for dishonour when such protest is required by the law of the place where they are drawn.

CHAPTER XIV.

OF CROSSED CHEQUES.

129. Where a cheque bears across its face an addition of the words "and company" or any abbreviation thereof, between two parallel transverse lines, or of two parallel transverse lines simply, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed generally.

130. Where a cheque bears across its face an addition of the name of a banker, either with or without the words "not negotiable," that addition shall be deemed a crossing, and the cheque shall be deemed to be crossed specially, and to be crossed to that banker.

131. Where a cheque is uncrossed, the holder may cross it generally or specially.

Where a cheque is crossed generally, the holder may cross it specially.

Where a cheque is crossed generally or specially, the holder may add the words "not negotiable."

Where a cheque is crossed specially, the banker to whom it is crossed may again cross it specially to another banker, his agent, for collection.

132. Where a cheque is crossed generally, the banker on whom it is drawn shall not pay it otherwise than to a banker.

Where a cheque is crossed specially, the banker on whom it is drawn shall not pay it otherwise than to the banker to whom it is crossed, or his agent for collection.

133. Where a cheque is crossed specially to more than one banker, except when crossed to an agent for the purpose of collection, the banker on whom it is drawn shall refuse payment thereof.

134. Where the banker on whom a crossed cheque is drawn has paid the same in due course, the banker paying the cheque, and (in case such cheque has come to the hands of the payee) the drawer thereof, shall respectively be entitled to the same rights, and be placed in the same position in all respects, as they would respectively be entitled to and placed in if the amount of the cheque had been paid to and received by the true owner thereof.

135. Any banker paying a cheque crossed generally otherwise than to a banker, or a cheque crossed specially otherwise than to the banker to whom the same is crossed, or his agent for collection, being a banker, shall be liable to the true owner of the cheque for any loss he may sustain owing to the cheque having been so paid.

136. A person taking a cheque crossed generally or specially, bearing in either case the words "not negotiable," shall not have, and shall not be capable of giving, a better title to the cheque than that which the person from whom he took it had.

But a banker who has in good faith and without negligence received payment from a customer of a cheque crossed generally or specially to himself

shall not, in case the title to the cheque proves defective, incur any liability to the true owner of the cheque by reason only of having received such payment.

CHAPTER XV.

OF INTERNATIONAL LAW.

137. In the absence of a contract to the contrary, the liability of the maker or drawer of a foreign promissory note, bill of exchange or cheque is regulated in all essential matters by the law of the place where he made the instrument, and the respective liabilities of the acceptor and indorser by the law of the place where the instrument is made payable.

Illustrations.

A bill of exchange was drawn by A in California, where the rate of interest is 25 per cent., and accepted by B, payable in Washington, where the rate of interest is 6 per cent. The bill is endorsed in British India, and is dishonoured. An action on the bill is brought against B in British India. He is liable to pay interest at the rate of 6 per cent. only; but if A is charged as drawer, A is liable to pay interest at the rate of 25 per cent.

138. Where a promissory note, bill of exchange or cheque is made payable in a different place from that in which it is made or indorsed, the law of the place where it is made payable determines what constitutes dishonour and what notice of dishonour is sufficient.

Illustration.

A bill of exchange drawn and indorsed in British India, but accepted payable in France, is dishonoured. The indorsee causes it to be protested for such dishonour, and gives notice thereof in accordance with the law of France, though not in accordance with the rules herein contained in respect of bills which are not foreign. The notice is sufficient.

139. If a negotiable instrument is made, drawn, instrument made, &c. accepted or indorsed out of British India, but in accordance with its law. In accordance with the law of British India, the circumstance that any agreement evidenced by such instrument is invalid according to the law of the country wherein it was entered into,

does not invalidate any subsequent acceptance or endorsement made thereon in British India.

140. Until the contrary is proved, the law of any foreign country regarding promissory notes, bills of exchange and cheques shall be presumed to be the same as that of British India.

SCHEDULE.

(a) STATUTES.

Year and chapter.	Title.	Extent of repeal.
9 Wm. III. c. 17	An Act for the better payment of inland Bills of Exchange.	The whole.
3 & 4 Anne, c. 8.	An Act for giving like remedy upon promissory notes as is now used upon Bills of Exchange, and for the better payment of Inland Bills of Exchange.	The whole.

(b) ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

No. and year.	Title.	Extent of repeal.
VI of 1840 ...	An Act for the amendment of the law concerning the negotiation of Bills of Exchange.	The whole.
V of 1866 ...	An Act to amend in certain respects the Commercial Law of British India.	Sections 11, 12 and 13.
XV of 1874 ...	The Laws Local Extent Act, 1874.	The first schedule, so far as relates to Act VI of 1840 and Act V of 1866, sections 11, 12 and 13.

D. FITZPATRICK,
Secy. to the Govt. of India.

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