M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 36 Press Mis.

52-55

Dated 10—1—~~19~~ 1865

60/61

Not to be folded or roughly handled

N
15-2-31

Proceedings of the Madras Government, Judicial Department, 10th January 1865.

Read the following papers:—

No. 52. From W. ROBINSON, Esq., Inspector General of Madras Police; to J. D. SIM, Esq., Secretary to Government, Fort Saint George, dated Madras, 10th August 1864, No. 1610.

General Department.

I have the honor, with reference to Government Order No. 668, dated 9th May 1864, to submit the Draft of a Bill to enable Government to assess the charge of Police in Towns, with all incidental expenses pertaining thereto, on the particular communities for which it is maintained.

2. The reasonableness of this measure seems obvious. The Police of Towns is necessarily on an average two to three times stronger in proportion to the inhabitants, than is required to be maintained in rural Districts. Towns do not contribute to the Imperial Revenues in proportion to their share of the advantages of good government; and they benefitted most largely by the recent abolition of the *Moturpha*, *Veesabadi*, and House and Shop Taxes.

3. These it is now proposed to revive, and to devote them to local purposes. In their origin, the *Moturpha* and House and Shop Taxes of South India, were in a great measure Police or *Kaveli* assessments. They became however, incorporated in the general revenues, at an early period; and their original object being thus lost sight of, they were abolished by the recent Act.

4. I have refrained throughout the Bill from providing by Legislative clause for a grant from State Funds in aid of the local income proposed to be raised. It is not usual I believe to insert money clauses in a Bill. But I consider this grant-in-aid an indispensable condition precedent to enforcing the provision of this Bill; and I attach the utmost importance to this feature of the scheme. The grant should equal (25) twenty-five per cent. of the total charge for the Police of the locality, whether Town or Village, for which a local fund is raised. The charge is moderate and equitable; some State aid in encouragement of local effort is obviously politic; and will tend to diminish the difficulties and obstruction that must meet the first introduction of the measure.

5. In the case of Towns the grant-in-aid will be met from the Police Budget grant. In the case of Villages it should be met from such local Funds as the enfranchisement of Police service *Inams* and other local collections. And it is essentially necessary, with a view to aiding the re-construction of the Village Police, that this measure should be accompanied by a relinquishment on the part of Government, of all Local Police Funds which have been absorbed into general revenues; for instance the Tanjore Police Cess, (yielding two lakhs of Rupees a year), all *Kavelli Rusum* and the like.

6. The Bill now brought before Government is framed in the main, upon Act III of 1864 (Bengal). *The District Municipal Improvement Act*), which repeals and re-enacts with improvements the *Choukidari* Act. It has been drawn up with such modifications as will adapt it to the conditions of this Presidency.

7. The first sections enable Government to define the limits of Towns and unite their Suburbs, for Police purposes; for the latter are generally occupied by the Pariah and other crime classes, whose observation is most essential to the protection of property in Towns.

8. I have introduced a clause enabling the Government to maintain a Police Magistrate for the more speedy administration of Justice, at the cost of the Town. In this I have followed the principle of the English Act of Parliament. The advantages to the Public are obvious. Our *Tahsildar* Magistrates are overwhelmed with Imperial and miscellaneous duties; and they are frequently obliged to be absent from the Town. The convenience to the people from the presence of a resident sitting Magistrate is so great, that it will justify the charge, in case—as will be found in frequent instances—the Magistrate who is paid from the Imperial Revenues cannot readily undertake the work of the Town, in addition to his other duties.

9. I have provided in Section 9 for an additional assessment being raised when an exceptional number of men are required to be maintained for the good order of any particular part of a Town. It will be rarely necessary to put the provision into operation; but it is as well to

have powers, which may operate as a wholesome check or useful punishment of a troublesome population.

10. The Bill recognises the Magistrate of the District as *ex-officio* President of all Town and Village Commissions within his limits. Practically he will delegate his minor executive duties to some subordinate under his control. The Superintendent of Police will likewise be an *ex-officio* Member.

11. I have made the Joint Magistrate, Head Assistant Magistrate, Assistant Superintendent of Police likewise *ex-officio* members: because several of the Towns to which this Act may be extended are their stations, and they naturally become the proper individuals to represent Government in such Commission.

12. The Inspector General of Police and Deputy Inspector General of the Range, when on tour of inspection, may, with advantage, be associated with these Commissions. They have wide ranges of experience, and difficulties that arise in one Town will frequently be found to have occurred and to have been overcome in others, within the range of their observation.

13. All meetings must be presided over by an *ex-officio* Member.

14. The Administration (Sec. 6) and Budget (Sec. 23) of the Police are kept entirely in the hands of Government. The Town Commissioners are appointed to assess the charge fixed by the Government, and the necessary powers and procedure for so doing are provided.

15. I propose a remuneration (Sec. 10) for the Town Commissioners. There are obvious reasons for this. At first, and until the Assessment of any Town is completed, daily and continuous attendance will be necessary. Salary may therefore be required. But I should recommend that after the completion of the assessment, a fee for each day's attendance at the Commission be granted; much in the same manner as is the case with Directors on Board meetings in England.

16. I propose to forward a copy of the annual accounts to the Commissioners; with a view to maintaining their interest in the general administration of their funds, and giving them an opportunity of submitting to Government any observations that they may wish, on the working and efficiency of the Force for which they pay.

17. I trust that the Government will resign the Pounds to the Town Commissioners. They are a charge on the Police rates in England.

18. The only matters which require observation under Section 22 are—

1st, Lighting—This must be under the control of the Superintendent of Police. It is really a cheap form of Police precaution; for a few lights in a street will enable a single Watchman to protect double the number of houses that he could without it.

2nd. The expenses incidental to prosecutions, &c.—These in England are universally thrown on the county rates, and may well be discharged, so far as they concern prosecutions for offences committed within the Towns, by the inhabitants. They reap the benefit of these convictions, and must pay those who are inconvenienced by the steps necessary for prosecution.

19. I must here remark that the Sanitary Commissioner and myself have carefully considered the expediency of extending the provision of this Bill so as to recover all demands for purposes of health and conservancy in Towns as well as Police. I have purposely confined myself to my instructions. But it is clearly desirable to avoid a multiplicity of demands; and I think that the Bill herewith submitted might easily be adopted so as to include all local public objects which require pecuniary support.

20. Care has been taken in Section 25 to make the sources from which the money may be derived as general as possible. A rate on houses and shops will of course be the principal source of revenue. Both these rates are thoroughly understood in this Presidency where, until 1862, they were levied as part of the Imperial Revenue. I propose likewise to revive, extend and systematize the *Moturpha* Tax. The Sections of Act VI of 1864 (Bengal) relating to licenses for trades and professions have been taken as a guide. I propose, by the Schedule, to reduce each of the classes to one-half of the Calcutta rates. The Magistrate and Collector of the District will in practice determine the class in which every individual shall be assessed. Amongst

the other sources from which income may, with the approval of Government be derived, may be named an Octroi. This is not a form of Police rate that I should myself advocate; but there is no doubt that Natives, for a variety of reasons, do in some places prefer an Octroi to any direct taxation. If health and conservancy purposes are included in the Bill a Wheel Tax must be added.

21. The power of appeal (Sec. 38) is limited. In practice the Collector or one of his European or Native Deputies will sit with the Commissioners as assessors and no further appeal can be useful or desirable.

22. Provision (Sec. 48) has been made for borrowing on the security of the Fund. A jealous supervision must be exercised by Government over this power. But it is obvious that it may be desirable to spread the amount required for building Station-houses, lines, &c., over more than the current year.

23. I propose to make all Town Commissioners and their servants amenable to the jurisdiction of the Collector under Regulation IX of 1822, for offences which would come under that Regulation. This will not bar prosecution under the Indian Penal Code; but it may often be preferable to try such persons under a Regulation which is simple and effectual in its procedure and remedy; and yet involves less disgrace to a person who to a certain extent is compelled—in the case of a Commissioner – to undertake duties which may have led him into temptation.

24. The Act which, under the instructions of Government, I have made the basis of the provisions now submitted, empowers Government to extend these Municipal provisions to "Villages and parts of the country." In fact, to revise the Village as well as Town Police I have retained this principle, and prepared Sections 60 to 79, with a view to adapt it to the conditions of the village system of this Presidency. In Towns we have to create municipal action. In Villages it has existed from time immemorial, especially as regards their domestic Police. We only want the means of making it active.

25. In applying the above principle I have sought to provide a simple and expeditious procedure. The Magistrate—in other words the Collector of the District—will supervise all assessments and village arrangements. He may delegate his powers. This he will of course do by appointing an efficient and experienced Revenue Officer to aid the villagers in making their assessments. But the duties of this Officer will be confined to these alone; he will not have authority to interfere with any of the strictly municipal functions of the Village Commissioners.

26. Under Section 63, I have made the *minimum* number of Commissioners three; because many villages will be found to belong to single Proprietors (*ekabhogam*). But in practice, where the body representing the influential and landed interest is large, the Collector will provide that it is well and fully represented.

27. Under Section 66, the Magistrate will, in communication with the Village Commissioners, fix the number of watchers, and rates of pay, and see that funds are provided for the necessary Village Choultries, &c. It will perhaps not be necessary in all cases, to fix a high rate of pay for each man. In certain cases a numerous family of Watchers now performs the duties of the village; and the villagers may still find it convenient to let them continue to do so, and divide amongst themselves the fair remuneration of the smaller number of men who, strictly speaking, would have been sufficient for the duty. This provision will require very close watching; for it is obviously not desirable to employ as certificated Village Policemen, a larger number of its more than doubtful class of men, than is absolutely required. Irregularities necessarily crop out of an ill-defined condition of service and remuneration.

28. In framing Legislative provisions for the administration of so varied a subject as the Village Watcher Institution, it is necessary to make them general and comprehensive. But as a matter of fact, custom and local peculiarities practically restrict their application within very safe limits, and will render them readily amenable to the convenience of the people. Under these considerations, I have as the Government will observe, allowed a large margin of discretion in providing for the rating of the people and the sources from which funds are to be raised; for paying the Watcher establishment; and for arranging for the service in such way as may best

suit public convenience and local customs. I do not think that under due control and observation this discretion will be found in practice open to much abuse.

29. I have provided for appointment and removal of the village watch by the Village Commissioners. And in this respect they must be left very much to themselves. They are the parties who are really interested in having the work well done, and they must in practice have the powers of compelling it to be so. The interference of Government Officers must be confined to a veto on the nomination of a thoroughly ineligible individual. The issue of a certificate by the Head of the Village under the Seal of the Superintendent of Police will give certainty in regard to the responsible Watcher or Policeman, and will place some restraint on the present slipshod and illegal manner in which arrests and criminal proceedings generally, are carried on throughout the length and breadth of the land, by everybody and anybody who pleases to call himself a Village Policeman.

30. Section 70 aims at the suppression of the illegal black-mail that is now levied and the gross oppression that is exercised by the *Men-Kavilgars* and others, who assert *Kaveli* claims in many parts of the country. Their interference in matters of Police has long ago been interdicted; but in practice has been but partially suppressed. The Law proposed will curb the irregularities that cruelly harass the public in such Districts as Tinnevelly, Tanjore and elsewhere.

31. I propose to enable the Commissioners to provide that the rate payers may in some cases pay the Watchers themselves. This power should be exercised with caution; for it is open to many obvious remarks. But an influential landlord will often prefer assuring himself that his contribution really reaches the payee. And a Policeman may in practice pick up a good deal of information when he visits the farm premises and mixes amongst the farm servants, and comes into personal communication with such an individual.

32. Section 71 is designed to meet the condition of the service where a large family, often of *Mirasidars*, hold the watcher duty of several adjacent villages. Under these circumstances it will often be necessary to unite for purposes of assessment and rotation of service.

33. I have made the assessments of the Village Commission final, under the supervision of the Magistrate, beyond whom I provide no appeal. The Magistrate and Collector of the District may safely be left to adjust the little differences of local assessment, &c., that may arise. A very summary process for recovery of any arrears of these petty demands is both necessary and expedient.

34. The Head of the Village must be the Treasurer of the Commission; and must disburse all ready money payments therefrom. And I propose strengthening his hands and increasing his influence by reviving certain repealed Sections of Regulation XI of 1816, which will place the Village Police Enam more *en rapport* with him.

35. Amongst the Sections to be thus reviewed however are those authorizing arrest without warrant and search of Houses by Heads of Villages. I propose the revival of these powers with the greatest diffidence; and only on condition that provision be introduced restricting this power to cases in which the Police can act without warrant. Procedure must be laid down for the guidance of Heads of Villages in regard to summons and trial of cases within their cognizance. In fact Heads of Villages must be strictly confined within the provision of the Law of Procedure as it now stands; for the greatest abuse has long existed in consequence of the unrestrained power of interfering with liberty of persons and sanctity of homes, by these ignorant men. The power must therefore not be revived without very strictly defined limitations. I have not drawn the necessary provision for these matters in the draft now submitted; but propose to submit them should the principle of the Bill be accepted by Government.

36. I propose the repeal of Regulation VI of 1831, as regards Village Police; and to restore to the Villagers the management of their own Village watch, which that Regulation in particular—in contravention to the sound views of earlier days—removed from them, with the disastrous results which we are now called on to rectify.

37. I have carefully considered the provisions of the Cess Bill which has just passed the Legislative Council. It contains no clauses for the all-important matter of its application, or for the improved administration of the service for which the people are to be compelled to pay.

The provisions now submitted, if they obtain the sanction of the Legislature, need not interfere with the action of the Cess Act. The Government may put either or both into operation.

38. For I am inclined to ascribe the present unsatisfactory condition of the Village Services to faults of our own Legislation, rather than to absence of muncipal feeling in the country. The Village system with its institutions has existed from time immemorial, in every part of this Presidency, save Malabar: and the people are still deeply imbued with the feelings of municipal management and community of village interests. They have ever recognized the principle of maintaining common establishments; indeed the most domestic services are so performed. They shave, wash their clothing, and supply themselves with their very cooking utensils under a feeling of community of interests. The villagers did at one time maintain their village services in some degree of vigor and respectability. So much so that our early administrators saw reason for endeavouring to strengthen and comfort the village system and its services. So strong indeed was the feeling that the villagers might and should be entrusted with the control and management of their own servants, that no legislative provision was made for the prompt recovery of their remuneration; on the principle that if the villagers were well served, they would pay their servants as they had done from time immemorial. It was deemed inexpedient to take any step, that should weaken the power of the villagers in controlling the servants they paid.

39. But the Law, as from time to time enacted, has interfered with the free action and growth of this municipal feeling; and has centralized the management of all village services in the powerless hands of Government Officials. This departure from sound principle has unavoidably resulted in bad administration; and the people have withdrawn their interests and support. The Law of 1816 made the menial village services and their emolument, hereditary; with the inevitable consequence of these services rapidly becoming what they are—effete and useless. The people very naturally will not now pay for such service. Again responsibility of losses was abrogated at the same time, and thereby the mutual tie that existed between the people and their Police was loosened, while no vigorous administration was substituted. The people have naturally become unwilling to pay where they have to forego the former equivalent and are badly served. And lastly Regulation VI of 1831—in direct supersession of the sounder views of earlier days—took from the Village communities all control over their own servants: and it centralized in the hands of the Collector and Magistrate, the entire management of these municipal institutions. His operations—even during a period now past—when a Collector's influence may be said to have been all powerful—have naturally been futile; and mismanagement has produced its natural and inevitable results. No blame attaches to the Magistrates and Collectors. Impossibilities were imposed upon them. They could not support the rights of these establishments; much less work them efficiently. And the present miserable, wasted, and dilapidated condition of these once stalwart and respected institutions tells the tale of 33 years of a distrusting and centralizing policy. Not a single source of emolument has been saved. Official management has been equally unsuccessful in giving satisfaction to the villagers who ought to pay: for their police servants have been employed for the collection of public revenues, procuring supplies, measuring land and the like; and their legitimate duties are being constantly interfered with in the hundred ways which only those who are acquainted with the *Tahsildar* administration are cognizant of. The people have therefore given us to understand in unmistakable language, that they will not willingly pay for bad administration. They have withdrawn their support whenever they can. The wealthy and enlightened District of Tanjore affords matter for reflection. There the *Talari* establishment is strong and fairly remunerated; but the robust *Mirassidars* will not allow their *Talaris* to afford the smallest assistance to the Police or in the general administration of the country: and the Officers of Government have been obliged—in practical contradiction to the judicial opinion of the highest Court of the land—to declare these municipal servants the "private servants" of the *Mirassidars*. The reason probably is that a strong population will not brook centralization, nor suffer interference of officials with the servants they pay. The jealousy they manifest is evidence of the still existing vitality of the municipal principle in their minds, and of their fear of losing the control over their own servants.

Act 20 of 1856. Title.

A BILL

TO

Make better provision for the appointment and maintenance of Police in Cities, Towns, Villages, Stations, Suburbs, and Bazaars in the Madras Presidency.

„ Preamble. Preamble.

Whereas it is expedient to make better provision for the appointment and maintenance of Police in cities, towns, villages, tracts of country, stations, suburbs, and bazaars in the Madras Presidency; It is enacted as follows:—

" Section 2. To what places the Act shall apply.

I. This Act shall have effect in every city, town, village, station, tract of country, suburb or bazaar to which the Government may, at any time, extend the same by Notification in the Fort Saint George Gazette.

Act 3 of 1864, (Bengal), Section 2. Interpretation.

II. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, that is to say:—

" Magistrate" The word " Magistrate" shall mean any person exercising all or any of the powers of a Magistrate.

" House." The word " House" shall include any shop or warehouse.

" Bazaar." The word " Bazaar" shall include any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

" Place." The word " Place" shall mean any town, suburb, station, bazaar, village, or tract of country, the limits of which shall be defined as in this Act provided, and shall include any number of the same when declared to be united as in this Act provided.

" Land." The word " Land" shall include buildings with their appurtenances, and shall include plantations and gardens.

" Owner." The word " Owner" shall mean the person for the time being receiving the rent of land and buildings or either of them, whether on his own account or as agent or trustee for any other person, or who would so receive the same if such land were let to a tenant. Provided, that no person receiving the rent of land as agent or trustee for another person shall be liable to pay any assessment made under this Act, unless he have sufficient funds of the actual owner to pay for the same.

" Person." The word " Person" shall include any Company, Association, or body of persons, whether incorporated or not.

Number. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Gender. Words importing the masculine gender shall include the feminine.

Act 3 of 1864, (Bengal), „ Section 3. Unions may be formed.

III. The Government may, by Notification to be published in the *Fort Saint George Gazette*, unite for the purposes of this Act any city, town, village, suburb, station, tract of country, or bazaar, or any part or parts of a city, town, village, suburb, station or bazaar with any other city, town, suburb, village, tract of country, station or bazaar, or parts of a city, town, suburb, village, station, or bazaar, and in such case all the provisions of this Act applicable to a city, town, suburb, station or bazaar shall apply to such union.

„ Section 4. Government may define limits of cities, towns, &c.

IV. For the purposes of this Act the Government may define and declare the limits of any city, town, suburb, village, station, tract of country, bazaar or union, and all persons within any such city, town, suburb, station, bazaar or union as aforesaid, or within such limits as shall be so defined as aforesaid, shall be liable to be assessed or rated according to the provisions of this Act for the purpose of maintaining the Police appointed to be maintained in such city, town, station, suburb, bazaar, village or union.

„ Section 5. Houses let to lodgers how to be assessed.

V. If any house be let out in portions to different persons or be let out to or occupied by lodgers or travellers, the person who shall so let the same, or who shall receive the rents or payments from such persons or lodgers or travellers, shall, for the purposes of this Act, be deemed to be the occupier of such house.

Act 3 of 1864, (Bengal), Sec. 7. — Local Government to determine number of Town Police.

VI. The Government shall determine and direct the number and description of Police to be maintained in any place, the rates at which they are to be paid, and the buildings which are to be provided for their use. All such Police shall form part of the General Police Force of the Presidency, and shall be appointed in the same manner, and shall be in all respects governed by the same rules as the Police enrolled under Act XXIV of 1859.

Who are to form part of the General Police.

Appointment of Town Magistrate.

VII. Wherever it shall be necessary to appoint a Town Magistrate, or additional Town Magistrate, for the better administration of justice in any place to which the operation of this Act shall be extended, it shall be lawful for the Government to appoint such Magistrate and to fix his salary and allowances, and to make them or any portion of them, a charge upon the funds levied under this Act. The appointment of any officer to be such Magistrate shall not preclude his holding any other office, if the Government shall think fit.

Payment of Special Police Officer appointed under Act 24, 1859, Sec. 16.

VIII. Whenever, in any place to which the operation of this Act shall have been extended, any Special Police Officers shall have been appointed under the provisions of Act XXIV of 1859, Section 16, their pay shall be a charge upon the funds levied under this Act.

Act 5 of 1861, Sec. 15. — Quartering of additional Police in disturbed or dangerous place.

IX. Wherever the Government may, in consequence of the conduct of the inhabitants, deem it expedient to increase the number of Police in any particular portion of any place to which this Act shall have been extended, such increase shall be notified in the District Gazette, and the inhabitants of the portion described in such Notification shall be charged with the cost of such additional Police Force, and an additional assessment shall be levied upon them to such an extent as may be necessary to defray the extra charge.

Act 3 of 1864, (Bengal), Sec. 6. — Appointment and removal of Town Commissioners.

X. In any place to which the operation of this Act shall have been extended, the Government shall appoint any number, not less than five, of the inhabitants thereof to be Town Commissioners for carrying out in such place the purposes of this Act, and the persons so appointed shall continue in office one year, and be eligible for re-appointment, but shall not be liable to re-appointment until after the expiration of three years without their consent; and the said Government may, from time to time, remove any of such Commissioners, add to their number, and fill up vacancies occurring among them. And the Government shall fix the allowances which shall be made to the said Commissioners from the Police Rates Fund. Provided that the Government may appoint any person or persons to be Town Commissioners, although they may not be inhabitants of such place.

Refusal or neglect to act.

XI. Any person so appointed by Government who shall refuse or neglect to act as Town Commissioner without good and reasonable cause shall be liable to a penalty not exceeding fifty Rupees for each such instance of refusal or neglect.

Act 3 of 1864, (Bengal), Sec. 7. — Ex-Officio Members.

XII. In addition to the Members to be appointed as aforesaid, the following officials shall be Ex-Officio Commissioners for every place to which this Act shall be extended; that is to say,

The Magistrate of the District, who shall be authorized, with the approval of Government, to delegate all or any of his powers under this Act to any Officer of Government not below the rank of a Subordinate Magistrate of the Second Class.

The Joint Magistrate.

The Head Assistant Magistrate.

The Inspector General of Police.

The Deputy Inspector General of Police.

The Superintendent of Police.

The Assistant Superintendent of Police.

" Sec. 8. (See Sections 18, 19.) — Magistrate of District to be Ex-Officio President.

XIII. The Magistrate of the District for the time being shall be Ex-Officio President of every Commission for each place within the District under his charge, and, in his absence, the Senior Ex-Officio Member shall preside. No business shall be transacted at a meeting of Committee unless at least three members are present, of whom one at least shall be an Ex-Officio Member, and the Proceedings of each meeting shall be signed by the President.

Quorum.

Meetings.

XIV. The Town Commissioners shall meet as often as a meeting shall be called by the President under such rules as the Govern-

ment shall prescribe, and all questions which may come before them at any meeting shall be decided by a majority, and where the votes are equally divided the President shall have a casting vote.

Act 3 of 1864, (Bengal), Sec. 13. — Power to purchase and sell lands.

XV. The Town Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land so acquired by them and not required for such purposes, either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Government may transfer property to Commissioners.

XVI. The Government may make over either temporarily or permanently to the Town Commissioners any land, buildings, premises or articles required for the use of the Police.

" Sec. 14. — Mode of ascertaining compensation for land, &c.

XVII. When the Town Commissioners may be unable to agree with the owners of any land for the purchase thereof, the Government may, upon the representation of the Commissioners and after such inquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Town Commissioners of the compensation awarded, such lands shall vest in them for the purposes of this Act.

Act 10 & 11 Vict. C. 89, Sec. 27. — Pounds to vest in and be maintained by the Town Commissioners.

XVIII. All pounds which have been established in any place under Act III of 1857 shall vest in the Town Commissioners, and it shall be the duty of the Town Commissioners, in any place in which no pound shall have been established, to purchase a piece of land within their local jurisdiction for the purpose of a pound, and to erect a pound thereon; and all repairs and other expenses connected with the maintenance of such pounds shall be defrayed by the Town Commissioners out of the Town Police Rates Fund; and all sums received on account of fines, and expenses incurred in impounding animals, and the unclaimed proceeds of the sale of unclaimed cattle shall be transmitted to the Town Commissioners, and by them paid into the said Fund, any thing contained in Act III of 1857, to the contrary notwithstanding.

Act 3 of 1857, Secs. 11, 12 — Fines, &c., to be paid into Town Police Rates Fund.

Annual statements of expenditure, &c., to be furnished to the Town Commissioners by the Superintendent of Police.

XIX. The Superintendent of Police shall, so soon as may be practicable after the 1st day of May in each year, furnish to the Town Commissioners a statement in detail of all sums received and expended by him in the past year, and shall on or before the 31st October of each year submit a statement or estimate showing the probable expenditure to be incurred in the next official year in respect of Police and the details of such expenditure.

Act 3 of 1857, Sec. 24. — Annual estimate of expenditure to be submitted to Government.

XX. The Town Commissioners shall, at such time or times and in such form as the Government shall direct, furnish a statement or estimate showing the expenditure which it is proposed by the Commissioners to incur during the year commencing on the 1st day of May then next, and the items in respect of which it is proposed to incur such expenditure, and such statement shall include the estimate submitted by the Superintendent of Police to the Town Commissioners under Section XIX of this Act.

" Sec. 25. — Statement of actual expenditure and of income to be submitted.

XXI. The Town Commissioners shall, at such time or times, and in such form as the Government shall direct, furnish statements in detail of all sums received, and of all sums expended by them, which shall be audited by such Officer and in such manner as the Government may direct.

Purposes for which the rates levied under this act shall be appropriated.

XXII. The rates levied under this Act shall be appropriated to the following purposes, that is to say:—

1. The maintenance of the Police Force enrolled under Section 6, including therein their wages, the price of all necessaries and accoutrements supplied to them, cost of medical stores and attendance, of buildings erected, rented, or repaired for their use, furniture, rewards, superannuation allowances, and compensation for wounds, stationery and all other proper incidental expenses.

2. Lighting the town to such extent as may be required for the better prevention of crime.

3. The purchase and maintenance of such appliances as are necessary for the prevention nd extinction of fire, and the payment of all persons who are employed in such duty.

4. Payment of the expenses of witnesses and all other charges incurred in respect of the apprehension of offenders, and of prosecutions and proceedings taken before any Magistrate within the place, provided such Magistrate shall, at the conclusion of the case, have ordered that such expenses and charges, or any of them, should be paid out of the fund.

5. Such outlay as may be necessary for the fencing and protection of dangerous places, and for the better prevention of accidents.

6. All other expenses incidental to the carrying out of this Act.

Act 20 of 1856, Section 9. — The Government to determine the sum to be raised annually.

XXIII. The Government shall determine the total amount required to be raised in any year in any place for the purposes specified in this Act, together with such sum as may be considered necessary to provide against the contingency of losses from defaulters in the current year, and the amount of losses, if any, actually sustained from defaulters in the preceding year.

Act 20 of 1856, Sec. 25. — If Town Commissioners refuse or omit to act, the President may assume their functions.

XXIV. It shall be the duty of the Town Commissioners to raise the amount determined by the Government within such time as the said Government may require, and if they fail to take the necessary steps for raising such sum, it shall be lawful for the President to take all such steps on his own authority as might have been taken by the whole Committee. Provided always, that the President shall no exercise any additional authority under this Section, unless he shall have given the Town Commissioners notice in writing of his intention to proceed under this Section, and they shall have failed to adopt the necessary measures for one fortnight after receipt of such notice; provided also, that all acts done by the President under the authority of this Section shall at once be notified to the Government and may be disallowed by it; provided lastly, that the functions of the Town Commissioners shall not absolutely cease upon such assumption of sole authority, but may be resumed at any time, only so as not to invalidate any act done by the President under this Section.

After two weeks' notice.

Subject to disallowance of his acts by Government.

Functions of Town Commissioners not to cease.

„ Sec. 10. — Nature of the rates to be levied

XXV. The rates to be levied in any place for the purposes of this Act, shall be a rate not

exceeding 5 per cent. on houses and grounds according to the annual value thereof, or a license rate upon arts, professions, trades or callings, or may be raised from such other sources as the Town Commissioners with the approval of Government may select, or may be levied in all or any of the above modes.

Act 20 of 1856, Section 12. — Rate on houses how to be ascertained.

Act 3 of 1864, (Bengal), Sec. 26.

XXVI. For the purpose of making a rate under this Act, the annual value of the houses and grounds liable to the rate shall be computed and ascertained upon an estimate of the gross annual rent at which the same might reasonably be expected to let from year to year. Grounds used for purposes of trade and Inam lands shall be liable to the rate, but it shall be lawful for the Government, at its discretion, to exempt any buildings which are used exclusively as places of public worship, or applied solely to charitable purposes.

„ Sec. 28. — Per-centage of annual rate how to be fixed.

XXVII. The Town Commissioners shall, at a meeting to be held as soon as may be after their appointment, fix the per-centage of such annual rate to be levied from the date on which this Act may come into operation till the expiration of the current year, and, at a meeting not less than fifteen days before the expiration of each year, shall fix the per centege of such rate for the ensuing year.

„ Sec 29. — What returns may be required for ascertaining annual value.

„ 26. — Power to enter houses, &c.

XXVIII. The Town Commissioners may require the respective owners or occupiers of the houses, buildings and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, may at any time between sunrise and sunset, enter, inspect, and measure any such houses, buildings, or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands shall have been completed, the Commissioners shall cause lists containing the valuation and rate assessed to be made out, and shall give public notice thereof, and of the place where the list or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

Act 3 of 1864, (Bengal), Sec. 30. — Public notice of valuation and assessment to be given.

XXIX. The Town Commissioners shall, at the same time, give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is, for the first time, assessed, or the Assessment is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

,, Sec. 31, — After revision, amendments to be authenticated by signature of three of the Commissioners.

XXX. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Comissioners, who shall, at the same time, certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein; and subject to such amendments as may thereafter be duly made, the rate so assessed shall be deemed to be the rate for the whole year for which the assessment shall be made.

Further alteration or amendment of assessment.

Provided always that the President may, at any time, amend the said lists by inserting therein the name of any person whose name ought to be so inserted, or by inserting any property liable to the rate, after giving notice to such person as may be interested in the making of the amendment, of a day, not being less than fifteen days from the date of the service of such notice, when such amendment is to be made; or by striking out any property not liable to the rate, or reducing the amount of the rate, without notice; and in all cases in which any property is inserted as liable to the rate, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof: and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice for such amendment.

Act 3 of 1864, (Bengal), Sec. 32. — New lists need not be prepared every year..

XXXI. It shall not be necessary to prepare new lists or to fix the per-centage of annual rate every year, but the Committee may adopt the annual rate and the valuation and assessment contained in the lists for the preceding year (with such alterations as may, in particular cases, be deemed necessary), as the annual rate, valuation, and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section XXIX of this Act.

Act 6 of 1863, (Bengal), Sec. 47. — Persons exercising certain professions, trades, and callings in the Town, to take out a license.

XXXII. On and after the coming into operation of this Act, every person who shall within the Town exercise any of the arts, professions, trades, or callings specified in the Schedule A to this Act annexed, shall take out a license, and shall pay for the same such annual sum as may be approved by Government not exceeding the rates mentioned in the said Schedule A: provided that for any such license which shall be granted before the first day of there shall be paid only of the said annual sum.

,, Sec. 48. — License to be granted by Town Commissioners and to specify particulars.

XXXIII. Every license under Section XXXII, shall be granted by the Town Commissioners or by some person duly authorized by them in that behalf, shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

Sec. 49. — License to be in force how long.

XXXIV. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof, and every such license which shall be granted before the 1st day of May shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 30th day of April next after the day of the granting thereof.

,, Sec. 50. — License to be renewed on expiring.

XXXV. Every person to whom any such license shall be granted, and who shall be desirous of continuing to exercise his art, profession, trade, or calling, after the expiration thereof, 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 from year to year so long as he shall desire to continue such profession, trade, or calling.

Act 6 of 1863, (Bengal), Section 51. — President to classify all persons required by this Act to be licensed.

XXXVI. The President shall determine under which of the classes mentioned in the Schedule A to this Act annexed, every person to whom a license may be granted shall be assessed, and shall from time to time declare what are to be considered bazaars or public markets within the meaning of this Act.

Sec. 52. — Town Commissioners to prepare a list of all persons required by this Act to be licensed.

XXXVII. As soon as may be after the first day of January in every year, the Town Commissioners shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Town Commissioners, and be open to public inspection at all reasonable times.

Act 3 of 1864, (Bengal), Sec. 33. — Hearing of appeals.

XXXVIII. Appeals against any rate or license tax assessed under this Act shall be heard and determined by not less than three members of Committee, and their adjudication and the assessment by the members of Committee of any rate when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

Assessment when to be final.

Act No. 6 of 1863, (Bengal), Sec. 53. — Penalty for not taking out a license.

XXXIX. If after such date as may be notified in the District Gazette any person within the said limits shall exercise his profession, trade, or calling, without having duly taken out a license as required by Section XXXII he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount, which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

" Sec. 54. — Penalty for not producing license when called on to do so by an Officer empowered by the Town Commissioners.

XL. Any person required by Section XXXII to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an Officer duly empowered in writing by the Town Commissioners to make such requisition, shall, on conviction before a Magistrate, be liable to a penalty not exceeding fifty Rupees.

Act 3 of 1864, (Bengal), Sec. 44. — Bill to be presented.

XLI. When any sum is due on account of any rate or tax leviable under this Act, the Town Commissioners shall cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period for which the charge is made, and a description of the nature of the demand.

" Sec. 45. — Notice of demand

XLII. If the bill be not paid by the person liable to pay the same within ten days from the presentation thereof, the Town Commissioners may cause to be served upon such person a notice of demand in the form (B) contained in the Schedule to this Act or to the like effect; and if such person shall not within seven days from the service of such notice of demand pay the sum due with interest at 12 per cent., or show sufficient cause for non-payment of the same, such sum with interest at 12 per cent. and all costs may be levied by distress and sale of the moveable property wherever found of the defaulter, under a warrant in the form (C) in the Schedule or to the like effect, to be issued for that purpose by the Commissioners.

Warrant of distress

" Sec. 46. — Inventory and notice of sale

XLIII. The Officer charged with the execution of the warrant of distress shall make an inventory of the property seized under any such warrant, and shall at the same time give a notice in writing in the form (D) contained in the Schedule annexed to this Act, to the person in possession thereof at the time of the seizure, that the said property will be sold as therein mentioned.

" — Sale.

XLIV. If the warrant is not discharged or suspended by the Town Commissioners, the property seized shall be sold under their orders, and they shall apply the proceeds or such part thereof as may be necessary in discharge of the said warrant and costs, and the surplus (if any) shall be returned on demand to the person in possession of the property at the time of the seizure. The fees payable upon distraints under this Act shall not exceed those set forth in the table of fees in the said Schedule, and shall be paid into the Town Police Rates Fund.

Fees.

Act 6 of 1863, (Bengal), Sec 236. — Damage to the Town Commissioner's property to be made good in addition to penalty.

XLV. If through any act, neglect, or default, on account whereof any person shall have incurred any penalty, any damage to the property of the Town Commissioners

shall have been committed by such person, he shall be liable to make good such damage, as well as to pay such penalty ; and the amount of such damage, shall, in case of dispute, be determined by the Magistrate, by whom the party incurring such penalty shall have been convicted, and on non-payment of such damage on demand, the same shall be levied by distress, and such Magistrate shall issue warrant accordingly.

Act 6 of 1863, (Bengal), Sec. 48 — Assessment not to be impeached if the directions of the Act are in substance complied with.

XLVI. No Assessment, and no charge or demand of rate or tax made under authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate of tax, or in the description of any property or thing liable to rate or tax, or any mistake in the amount of Assessment, provided that the directions of this Act be in substance and effect complied with.

Act No. 3 of 1864, (Bengal), Sec 21. ,, 20 of 1856 Sec. 34 — Appointment of Tax Collectors, Clerks, &c.

XLVII. The President may, from time to time, with the approval of the Government, appoint all such Tax Collectors, Clerks, and subordinate Officers and servants, as he shall think necessary and proper, to assist in the execution of this Act, and may, from time to time, remove any such persons and appoint others in their places. He shall also take from every Tax Collector such security for the due disposal of the sums collected by him as he may think proper.

Act 3 of 1864, (Bengal), Sec. 52. — Mortgage of rates

XLVIII. For the purposes of this Act, the Town Commissioners may, with the sanction of the Government, from time to time borrow such sums of money as may be required by way of debenture on the security of the lands and other property vested in them under this Act, and on the security of the rates, taxes and dues leviable under this Act, or of a portion of them, and at such rate of interest and upon such terms as the said Government may approve.

,, Sec. 53. — Form of Security

XLIX. All the debentures aforesaid, issued under the authority of this Act, shall be in the Form E, contained in the Schedule to this Act, and shall be transferable by endorsement, and the right to use in respect of the monies secured by any of such debentures shall be vested in the holders thereof for the time being, without any preference by reason of some of such debentures being prior in date to others,

Act 3 of 1864, (Bengal), Sec. 54. — Payment of debentures by fresh mortgage of rates.

L. The Town Commissioners may at any time, with such consent as aforesaid, raise by the issue of new debentures any money that may be required to pay debts for the time being due on any debentures issued in pursuance of this Act.

Disposal of collections

LI. All sums collected under this Act and all funds appropriated by Government for the purposes of this Act, shall be paid into the Government Treasury of the district, and shall be credited to an account to be called the Town Police Rates Fund of the place where they have been raised, and such sums shall be distributed, and any surplus which may from time to time exist shall be disposed of by the Town Commissioners, subject to the orders of the Government.

Mode of drawing money.

LII. All orders for payment of money out of the Town Police Rates Fund shall be signed by the President, or in his absence by the senior Ex-Officio Member.

Payment of bills.

LIII. It shall be the duty of the President forthwith to pay out of the Town Police Rates Fund all bills which are presented to him by the Superintendent of Police as being due in respect of expenses properly incurred for the Police Force of the place; but such payment shall be subject to such post-audit as the Government may direct, and all sums improperly drawn shall be recoverable as a debt due from the Superintendent of Police to the Town Commissioners. It shall also be the duty of the President out of the said Fund to advance to the said Superintendent from time to time upon demand such sums as may be required for the current expenses of the Police Force, provided that no single advance shall exceed the estimated current outlay for two months.

Subject to after audit

Advances for current expenses.

Act 20 of 1856, Sec. 22. — No Town Commissioner to be personally liable upon contracts, &c., but only in case of misapplication of money to which he may be party or which shall happen through his neglect.

LIV. No Town Commissioner shall be personally liable for any contract made or expense incurred by or on behalf of the Commission, but the funds from time to time in the hands of the Commission shall be liable for and chargeable with all contracts and expenses duly incurred as aforesaid. Every Town Commissioner shall be liable for any misapplication of money entrusted to the Commission to which he shall have been a party, or which shall have happened through or

have been facilitated by his neglect of his duty, and he shall be liable to be sued for the same as for money due to the Government.

Act 3 of 1864, (Bengal), Sec. 87. — No action to be brought against the Town Commissioners or their officers until after one month's notice of cause of action.

LV. No action shall be brought against the town Commissioners, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the Court shall find for the defendant; and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall only recover the amount so tendered without costs, and shall pay to the defendants all the costs incurred by him subsequent to the tender.

" Sec. 87. — Town Commissioners empowered to make Bye-laws.

LVI. It shall be lawful for the town Commissioners to make Bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act; for regulating the conduct of persons employed by them; and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such Bye-laws. Provided that no Bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a Bye-law shall exceed 20 Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

" Sec. 85. — Confirmation and publication of Bye-laws.

LVII. No Bye-law or alteration of a Bye-law shall have effect until the same shall have been approved and confirmed by the local Government, and shall have been published for such length of time and in such manner as the local Government shall order.

" Sec. 86. — Bye-laws until repealed or altered, to be of like effect as if inserted in this Act.

LVIII. All Bye-laws, when the same shall have been duly confirmed, and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

Act 3 of 1864, (Bengal), Sec. 80. — Recovery of fines.

LIX. All fines and penalties imposed by this Act may be recovered in the manner prescribed by Section LXI of the Criminal Procedure Code, and shall be carried to the credit of the Town Police Rates Fund.

Special provisions may be applied in rural districts.

LX. Whenever this Act shall be extended to any District in general or to any village or union of villages or tract of country, it shall be lawful for the Government to declare that Sections LXI to LXXIX or any of them shall be applicable.

President to appoint Village Commissioners.

LXI. The President shall, under such instructions as he may receive from Government, appoint Village Commissioners from amongst the principal inhabitants of the village, or neighbourhood to re-organize and constitute a Village Watch under his own direction and that of the Superintendent of Police; and may remove any Commissioner so appointed, and fill up vacancies.

No immunity to be claimed.

LXII. No village community shall be entitled to claim immunity from the operation of this Act, on the plea that they do not require a Village Police, or that the village is Inam, Shrotrium, or is permanently settled, or on other pretext whatever.

Village Commissioners.

LXIII. The village Commissioners so appointed, shall not be less than three, of whom the Head of the village shall be *Ex-Officio* Vice-President, and the Kurnum an *Ex-Officio* member. Such appointment shall hold good for three years, and the Commissioners shall be eligible for re-appointment; provided that no Commissioner shall be subject to re-appointment until after an interval of three years, without his consent.

Ex-Officio non-resident Commissioners.

LXIV. It shall be competent to the President likewise to appoint any other *Ex-Officio* member not being a resident of the village as Village Commissioner, but such Commissioner shall not have any powers save as regardst assessment, and the distribution and adjustmen of rates and commutations under this Act.

Refusal or neglect to act.

LXV. Any person so appointed who shall refuse or neglect to act as such Commissioner, without good and reasonable cause, shall be liable to a penalty not exceeding 10 Rupees

for each instance of refusal or neglect. The penalty to be credited to the Village Police Fund.

President to determine remuneration of Village Police.

LXVI. The President shall, with the approval of Government, and in communication with the Village Commissioners, fix the rates at which the Village Watchman shall be remunerated, and all matters relating to the necessaries to be supplied to them, and buildings to be provided for their use, and it shall be the duty of the Village Commissioners to provide the requisite funds to meet these charges.

Village Commission to provide funds.

Assessment of Village Police Rate.

LXVII. The Village Commissioners shall at once ascertain all sources from which emoluments for the Village Watch may be derived; and shall proceed, with the consent and under the control of the President to assess a Police rate for the due maintenance of the Watch, all lands, crops, buildings, arts, professions, manufactures, and other sources within the village.

No exemption.

No exemption from these rates shall be claimable by any person, by reason of his not having before paid any rates, or by reason of his being Inamdar; or by reason of any other cause whatsoever.

Powers and duties of Village Commissioners in regard to Police.

LXVIII. The Village Commissioner shall ascertain and record all existing usages and customs, attaching to the Village Watcher service and they shall appoint and dismiss the Village Watch with the approval of the Magistrate and Superintendent of Police; provided always that if, in the exercise of his legal functions, the Magistrate or the Superintendent of Police shall dismiss any Watcher, he shall not be re-appointed without the consent of such Magistrate or Superintendent. Provided also that it shall be competent for them to provide, with the approval of the Magistrate and Superintendent of Police, for rotation of service, and any other contingency or custom connected with the existing circumstances of the Village Watch.

Notice of appointments.

LXIX. Notice of all such appointments and the conditions attaching to them, shall be forthwith given to the Magistrate and Superintendent of Police by the Village Commissioners, and every Village Police Watcher so appointed shall receive a Certificate (F.) signed by the Head of the village and under the seal

Certificate of appointment.

of the Superintendent of Police; such Certificate shall be in the same form and shall have the same effect as the Certificate (A.) provided for in Sec. 11, Act XXIV of 1859, (*Police Act*) and all Watchers so appointed shall perform the customary Watcher duties of their respective villages.

Assuming falsely to be a Village Watcher.

LXX. Any person not so appointed who shall, on the plea of being a Village Watcher or connected with the Village Watch, assess, collect or attempt to collect any fee, rate or contribution whatsoever, shall be deemed to have committed the offence of cheating, or attempting to cheat by personation, and shall be punishable under the provisions of Sections 419 and 511 of the Indian Penal Code.

11 and 12 Victoria Chap. 101.

Union of several Villages.

LXXI. It shall be lawful for the Village Commissioners of adjacent villages, with the approval of the President, to unite, for the establishment of a Joint Watch, or with reference to existing conditions of the Watcher Service, and thereupon the Village Commissioners of the villages so agreeing to unite, shall meet and apportion the amount of charge to be borne by each village, and arrange all circumstances relating to the Village Watch service of such union. Provided always, that it shall be competent to the President to direct such union when he shall think fit.

Village Commissioners to arrange mode of paying rates.

LXXII. It shall be competent to the Village Commissioners, with the approval of the President, to arrange and fix the manner in which the due proportion of the rate shall be paid by each rate-prayer, whether to the Village Police Fund or to the Village Watchers in person; and to commute all or any payments in kind or other form, into an equivalent money payment; and otherwise to make such arrangement as may secure prompt and punctual payment in the most convenient manner. All such arrangements shall be distinctly recorded and duly communicated to all persons interested.

Power to commute rate

And to alter assessment,

Provided that the Village Commissioners may from time to time revise and alter these assessments, and arrangements, and make such dispositions as will promote the object of this Act, and the convenience of the rate-payers.

Mode of enforcing payment of rates.

LXXIII. All arrears of rates so assessed shall be levied by the attachment of the move-

property of the defaulter, and if necessary, by distress and sale thereof under the orders of the head of the Village. All proceedings under this Section shall be subject to revision by the Village Commission, and an appeal against the orders of such Commission may be preferred to the President within one month, and his decision shall be final.

Revision and appeal.

President may alter assessment.

LXXIV. All rates made by the Commissioners shall be final; provided that the President may, if obvious reason for such interference present itself, order a revision or alteration of the assessment, or may proceed to make such alteration and revision as to him shall appear equitable; and such revision or alteration shall be final and binding on all persons.

Disposal of Village Rates.

LXXV. All ready monies or contributions paid into, or recovered for, the Village Police Fund, shall remain in the hands of the Head of the Village at the disposal of the Village Commissioners for the purposes of this Act.

Kurnum to prepare and keep records.

LXXVI. All Village records required for the purposes of this Act shall be prepared by, and kept in the custody of the Accountant or Kurnum of the Village under the orders of the head of the Village, and such records shall be open, without fee or reward, to inspection by any person interested therein, and to any person duly authorized in that behalf by the Magistrate of Superintendent of Police; and any such person or persons may take a copy of such records. It shall be lawful for the President, with the approval of Government, o grant a fitting remuneration to such Kurnum for the labors imposed upon him by this Act, and such remuneration shall be charged upon, and paid out of the Village Police Fund.

Remuneration out of Rates.

Emoluments not to be aliened.

LXXVII. No emolument granted or held under these provisions shall be alienable by sale, mortgage, gift or otherwise, or shall be liable to attachment or other process in satisfaction of any decree of Court; and it shall not be competent to any Civil Court to entertain any suit regarding the right to any Village service or emolument, or any claim in respect thereof.

Civil Courts to have no jurisdiction.

Enforcing attendance of witnesses and production of documents.

LXXVIII. It shall be competent to the President or Village Commissioners to require and enforce the attendance of any party or witnesses, of the production or any documents required by them in the execution of their duties under these rules; and to impose a fine not exceeding Rupees 3 which shall be levied in the manner prescribed in Sec. LXXIII in case of disobedience.

Repeal of certain Regulations.

LXXIX. The provisions of Regulation VI of 1831 shall cease to have effect in every Village to which these Rules shall be extended, and so much of the Schedule appended to Act XXIV of 1859 as repealed, Secs. 5, 6, 7, 11, Clause 4 of Secs. 13, 21, 22 and 23 of Reg. XI of 1816 is repealed.

Jurisdiction of Collector over persons appointed under this Act.

LXXX. All Town Commissioners and other persons, appointed or continued in office under any of the provisions of this Act, shall be subject to the jurisdiction of the Collector under Regulation IX of 1822, in respect of all offences coming under the terms of Clause 2 of Section 2 of that Regulation.

Operation of Act.

LXXXI. This Act shall not apply to any place within the local limits of the High Court of Madras.

Short Title.

LXXXII. This Act may be cited as the Town Police Rates Act.

Commencement of Act.

LXXXIII. This Act shall come into force on

SCHEDULE A.—(REFERRED TO IN SECTIONS XXXII AND XXXVI.)

Licenses on Professions, Trades and Callings.

CLASS. I.

	Yearly.
Every Joint Stock Company.....	50 Rupees.

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court Every owner or farmer of Bazaar. Every owner of Cotton, Jute, Hide or other screws, and every Auctioneer. Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer, Artisan or Trader, whose shop or place of business is assessed at 50 Rupees a month or upwards.	25 "

CLASS III.

Every Broker, or Dalool employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares and Bills of Exchange, or in procuring freight Every Practising Licentiate of Medicine, Apothecary and Veterinary Surgeon. Every keeper of a Spirit shop, Punch House, or Billiard Room, or wholesale Depot Every Hotel-keeper, Boarding House-keeper, Shop-keeper, or retail dealer, Manufacturer, Artisan or Trader, whose shop or place of business is assessed at more than 12½ Rupees, but less than 50 Rupees a month. Every Pawnbroker and every Trader or Merchant having a shop or place of business. Every Pleader, Vakeel or Law Agent not included in Class II.	12 "

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer, Artisan or Trader, is not included in Class II or Class III. Every keeper of a permanent stall at a daily Public Market. Every Money Changer Every Native Doctor not included in any other class	6 „

CLASS V.

Every Manufacturer, Artisan, Trader or keeper of a Shop not included in any other class and every Daloll not included in Class III Every Pedlar, Hawker and Boxwallah	2 „

CLASS VI.

All other itinerant dealers.....	1 „

NOTE.—A person who carries on several kinds of business and may come under more than one of the designations in this Schedule, shall be chargeable only under one of such designations at the discretion of the Town Commissioners and in the case of a Firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the Firm.

FORM B.—(REFERRED TO IN SECTION XLII.)
Notice of Demand.

Take notice that the Town Commissioners of
sum of due from you for demand from you the
18 and that if the sum due is not paid into the office of Town Commissioners at for the months of
or if sufficient cause for the non-payment of the sum is not shown to the Town Commissioners, within seven days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.
Date

Signature of the President
or Town Commissioner.

FORM C.—(REFERRED TO IN SECTION XLII.)
Distress Warrant.

To (here insert the name of the officer charged with the execution of the warrant).
Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rupees due for the rates (or taxes) or [rates and taxes] mentioned in the margin for the months of 18 , although the said sum has been duly demanded in writing from the said and seven days have elapsed since the service of the notice of demand. This is to command you to distrain the property of the said to the amount of the said sum of Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress: and if within seven days next after such distress the said sum shall not be paid, together with such further sum as may be sufficient to defray the charge of taking, and keeping such distress, to sell such property, and having paid and deducted out of the proceeds of the sale the said sum of Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said you are to certify the same to us together with this warrant.

Signature of the President
or Town Commissioner.

FORM D.—(REFERRED TO IN SECTION XLIII.)
Form of Inventory and Notice.

(State particulars of goods seized.) Take notice that I have this day seized the property specified in the above inventory for the sum of Rupees due for the rates (or taxes) mentioned in the margin for the months of 18 , and that unless you pay into the Office of the Town Commissioners of the amount due, together with the costs of this distress, within seven days from the day of the date of this notice, the property will be sold.
Date

(Signature of the Officer executing the warrant of distress.)

TABLE OF FEES PAYABLE UPON DISTRAINS UNDER THIS ACT.
(REFERRED TO IN SECTION XLIV.)
Sums distrained for.

	Fee. Rs.	As.
Under 1 Rupee.....	0	4
1 and under 5 Rupees.....	0	8
5 „ 10 „	1	0
10 „ 15 „	1	8
15 „ 20 „	2	0
20 „ 25 „	2	8
25 „ 30 „	3	0
30 „ 35 „	3	8
35 „ 40 „	4	0
40 „ 45 „	4	8
45 „ 50 „	5	0
50 „ 60 „	6	0
60 „ 80 „	7	8
80 „ 100 „	9	0
above 100 „	10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three Annas must be paid daily for each man.

FORM E.—(REFERRED TO IN SECTION XLIX.)
Form of Debenture.

The Town Commissioners of
The 18
No.

By virtue of the Act No. of 186 of the Council of the Governor of Fort Saint George for making Laws and Regulations, (the Town Police Rates Act) we, the Town Commissioners of in consideration of the sum of Rupees paid to us by A B of promise to pay to the said or order the said sum of Rupees after the date hereof, together with interest thereon at the rate on per centum per annum, payable half yearly on the day of and the day of

Signature of the President
and two of the Town
Commissioners.

FORM F.—(REFERRED TO IN SECTION LXIX.)
Form of Certificate.

A. B has been appointed a Member of the Police Force under Act No. of 186 , of the Council of the Governor of Fort Saint George, for making Laws and Regulations (the Town Police Rates Act), and is vested with the powers, functions, and privileges of a Police Officer.

No. 53. From E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras; dated, Simla, the 31st August 1864, Circular No. 2246.

* I am directed to transmit, for the information of the Governor in Council, a Resolution of the Governor General in Council, in the Financial Department, on Municipal Police.

2. The main principles laid down in this Resolution are—

1st.—That the cost of Police, maintained expressly for the service of any city or town, should, as far as practicable, be defrayed by the inhabitants.

2nd.—That the inhabitants should raise the funds required for this and other municipal purposes, in such manner as they may think proper, subject to the approval of the Local Governments; and,

3rd.—That the approaching expiration of the Income Tax, combined with the increase of expenditure arising from the augmentation of prices and wages, and the demand for improved administration in every Department, makes it very desirable that the transfer of the charge of the Municipal Police, from Imperial to Local Funds, should take place as soon as the subject can be fully considered.

* This Resolution has been published in the Gazette of India under date 14th September 1864.

3. It is the desire of the Governor General in Council to leave to the Local Governments and Administrations the greatest possible freedom in the application of these principles, according to the circumstances of the different parts of India, and the habits and wishes of the inhabitants of the several cities and towns; and it is also his wish that the necessary arrangements should be made, as far as possible, by local legislation.

4. The points which will have to be provided for are described in the Resolution; and an analyis has been furnished of all the existing legislation on the subject, in order to give every facility for framing new measures.

5. Attention is also requested to the passage quoted from the Despatch of the Secretary of State, dated the 16th of March last, in which it is proposed that the inhabitants of cities and towns should be vested with the power of raising funds for educational purposes, as well as to the other objects indicated in the following and concluding paragraph of the Resolution.

6. But, in the degree in which the Governor General in Council thinks that measures of the nature of those indicated are required, both for the permanent improvement of the country, and for the purpose of meeting the present financial exigency, he is desirous of obtaining for them the mature consideration of the authorities charged with the local administration of the different Provinces of India. His Excellency in Council has also sufficient reliance upon the intelligence and public spirit of the communities affected by these measures, to feel persuaded that, when their nature and object are fully explained, they will be accepted as being, under all the circumstances, necessary for the general welfare.

7. You are, therefore, requested to move the Governor in Council to take this important subject into his early consideration, and to favor the Governor General in Council with his opinion of the expediency of the proposed measures, and to suggest any amendments which may appear to be necessary to promote their satisfactory working, on the understanding that the Provinces which are provided with Local Legislatures will legislate on the subject, and that the authorities in the other Provinces will report what legislation is required.

8. You are also requested to move the Governor in Council to furnish the Government of India with the best information that can be obtained, under each of the following heads:—

1*st*.—The present cost of the Police of each city and town;

2*nd*.—The portion of this cost which may be considered to be for the Police maintained expressly for the service of such city and town, and, therefore, fairly chargeable to the Municipal Fund; and,

3*rd*.—The sum now contributed towards the expense of the Police from Municipal Funds.

No. 54. From W. ROBINSON, Esq., Inspector General of Madras Police, to the Honorable A. J. ARBUTHNOT, Chief Secretaryto Government, Fort Saint George; dated Kotagherry, 20th September 1864, No. 1973.

General Department.

With reference to Section 66 of the Draft Act, recently submitted, for the regulation of Town and Village Police, I beg to state that I think it might be useful to extend its provisions so as to include the fencing in of dangerous places, &c., within the village, as provided for towns by Section 22, Clause 5.

No. 55. ORDER THEREON, 10th January 1865, No. 36.

With the first of the letters above recorded, the Inspector General of Police has submitted a draft of a Bill to enable the Government to provide for the cost of maintaining the Police in towns, by means of Municipal taxation. Mr. Robinson proposes to raise the necessary funds, either by means of a house rate, or by a license rate upon arts, professions, trades, &c., or by both, as the Municipalities, with the approval of the Government, may determine. The draft Bill is based upon the provisions of the Bengal Act III of 1864, the District Municipal Improvements Act. But, while the Bengal Act provides for the conservancy and improvement of towns, as well as for the maintenance of the Police, the Bill now under consideration is confined to the latter object. The Inspector General, however, states in his letter that the Bill might be easily adapted to include all local public objects, which require pecuniary support. As in the Bengal Act, the taxation, for which the Bill provides, is to be compulsory. The local Government is to have power to apply the Act to any city, town, village, station, tract of country, suburb, or bazaar to which the Governor in Council may deem it proper to apply it. The Government is also to prescribe, in each case, the amount of tax to be raised, and is to appoint the Commissioners to be employed in raising it, who are to be bound to serve, subject to a penalty for refusal. The only discretion which is left to the Commissioners is, in regard to the mode and distribution of the assessment, subject, as regards the first point, to the limitations prescribed by the Bill. The President of the Commission is to be a Government Officer. He alone is to call meetings of the Commission, and is to appoint all Tax collectors, Clerks and Subordinate Officers. Should the Commissioners fail to raise the amount prescribed, the President is to do so of his own authority. The Government are to determine the number and description of Police Officers to be employed, their salaries, &c.; and the Municipal Police is to be treated as a part of the General Police Force of the Presidency, and to be appointed in the same manner, and governed by the same rules, as the General Police Force. In Sections 60 to 69 of the Bill, provision is made for introducing a somewhat similar arrangement for the maintenance of the Village Police in any village, or union of villages, or tract of country in which the Government may see fit to adopt it.

2. Shortly after this Bill was submitted, the Government were furnished with a Resolution of the Governor General in Council, dated 31st August last, urging on the several local Governments the necessity of providing for the maintenance of Police in towns, and also for their conservancy, by means of Municipal taxation. The Government of India propose that the several local Governments shall enable themselves, by legislation, to create Municipal Commissions in towns, for the purpose of raising such funds as may be required for Police and conservancy, and such further sums as the Municipalities may think fit to expend on works of improvement, education, and other local objects; the cost of the Muuicipal Police to be a first charge on all such funds. It is suggested that the creation of Municipal Commissioners shall be either by appointment by the Government, or by election by the inhabitants, or by a combination of both these modes; and that, while the number and grades of the Municipal Police are to be fixed with the sanction of the Govern-

ment, and the Municipal Police is to be under the same general superintendence as the Rural Police, the wishes of the Municipalities shall, as far as possible, be consulted in all that relates to the number and to the internal administration of the Police in their respective towns. The people of each town are to be left, as far as possible, to determine the manner in which the requisite funds shall be raised, the Government determining to what extent the Municipality is to contribute. It is suggested that, where there may exist a fluctuating population in more than the usual proportion, it shall be open to the local Government to remit a portion of the charge of the Municipal Police, not exceeding one-fourth of the whole.

3. The Governor in Council is of opinion that the Bill, which has been drafted by the Inspector General, may easily be adapted to meet the views enunciated in the above Resolution of the Supreme Government; but there are some important points on which its provisions appear to be needlessly stringent. The number of Policemen to be maintained at the cost of the Municipality, the salaries to be assigned to them, and the sum to be raised for their maintenance, are all matters on which full power should be reserved to the Executive Government. The several modes of taxation, by which the requisite funds may be raised, should also be prescribed. But on all other points, much greater freedom of action should be left to the Municipal bodies than is given to them by the present Bill. In the opinion of His Excellency in Council, there is no necessity for making service on the Municipal Commission compulsory upon those selected. Such compulsion would be likely to render the establishment of the Commissions unpopular at the outset, and cannot really be necessary, if the provision is made for remunerating the Commissioners for their services. No penalty for refusal to serve is provided for in the Bengal Act III of 1864, which is, in many respects, a more stringent enactment than the Government would be disposed to introduce into this Presidency. The Government also question the expediency of investing the Ex-officio President of the Commission with the extensive powers proposed by the Inspector General. The power of convening Meetings of the Commission should not be restricted to the President, nor should the appointment of the subordinate officers of the Commission be vested in him exclusively. It may be a question whether a certain number of the Commissioners should not be elected by the rate-payers; or, if this be deemed impracticable, whether vacancies should not be filled by the vote of the remaining Commissioners, instead of by appointment by the Magistrate. The Governor in Council is clearly of opinion that the Bill should provide for the raising of funds for purposes of conservancy, for local improvement, and perhaps also for the construction and repair of local roads, and for other useful purposes; but in all these matters, its application to any particular town or place should be left to the option of the inhabitants, and the consent of a majority should be requisite previous to the application, to any town or place, of those Sections of the Act which relate to other than Police purposes. The Governor in Council is not in favor of including Education among the objects to be provided for in the measure now under consideration. An Act with this object is already in force in this Presidency, and, until that enactment shall have had a fair trial, the Government would not be disposed to resort to further legislation on the subject.

4. The Governor in Council desires that the Inspector General will revise the draft Bill, in communication with the Advocate General, the President of the Sanitary Commission, and the President of the Municipal Commission at Madras. Copies of these Proceedings will be furnished to the several Magistrates, and to the Commissioner of Police; and those Officers will be directed to communicate to the Inspector General, with as little delay as possible, any remarks or suggestions they may have to offer on the subject, which will be laid before Government by the Inspector General, when submitting the revised draft now called for.

5. It is the desire of the Government of India that the contemplated legislation should include the several Presidency towns. It will have to be determined whether this shall be done by a single Act, or whether a separate Act would be preferable for the town of Madras.

6. Mr. Robinson will furnish the information called for at the close of Mr. Lushington's letter, of the 31st August last.

(True Extract).

A. J. ARBUTHNOT,
Chief Secretary.

To the Inspector General of Police.
,, Advocate General.
,, President of the Sanitary Commission.
,, President of the Municipal Commission at Madras.
,, Commissioner of Police.
,, Magistrate of

Exd. J. H. Burns.

No. 2245.

Resolution of the Governor General of India in Council in the Financial Department, dated Simla, 31st August 1864.

The monied classes do not pay their fair share of taxation.

One argument was generally accepted, both in England and India, in support of the Income Tax, which remains unanswered to this day—that the moneyed and trading classes, who reside and carry on their business in towns, do not pay their fair share of taxation.

At the same time, owing to the number of persons congregated in a small space, and the increased facilities for and incentives to crime, the expence of Police protection is greater in town than in country.

The three alternatives consequent upon the expiration of the Income Tax and the general demand for increased expenditure.

The Income Tax will expire on the 31st of next July; and the diminution thereby caused in the annual revenue, taken together with the greatly increased expenditure arising from the general augmentation of prices and wages and the demand for improved administration in every Department, Civil and Military, renders it absolutely necessary either to renew the Income Tax, or to impose new taxes, or to transfer to Local Funds a portion of the charge which is at present included in the Imperial Budget.

The inequality between the taxation of the rural and town population alway exist.

The inequality between the taxation of the rural and town population did not exist under the former Native Governments. The land tax in the rural districts was balanced by duties upon articles of consumption, and by house-taxes and cesses upon trades in towns. The town-duties were abolished in the Bengal Presidency in 1835. The cesses upon trades, known as Muhtarafa, an Arabic word meaning "miscellaneous," were abolished at Bombay in 1844; but they survived at Madras for seventeen years longer, until they made way for a general license tax upon trades and professions which was withdrawn before it had well begun to be collected. These taxes, although discontinued for ordinary fiscal purposes, were, with some necessary modifications, unobjectionable as local municipal cesses self-imposed by the inhabitants for definite objects connected with their own interests; and, in fact, they are the same imposts which municipalities have since been empowered by law to impose, de novo, for purposes of local improvement. The intention was to transfer these taxes, both in the Bombay and Madras Presidencies, from the Government books to those of the municipalities. This was actually done in the Sattara Districts with such success, that, out of 336 towns and villages in the Bombay Presidency to which the Municipal Act, XXVI. of 1850, had been applied in 1855, so large a proportion as 292 were places within the Sattara Province.

The ancient Police of India municipal.

The ancient Police system of India was strictly municipal. Both in town and country, the chowkeedars were appointed and paid by the people. Upon this was engrafted the Thanna Police, who were appointed and paid by the Magistrate, and were stationed in such proportions and at such points as was necessary to control the Municipal Police and to enforce his orders. The Thanna Police has now been elaborated into the Constabulary Force, the

estimate for which, for the present year, is £2,358,540, besides about £150,000 contributed by the municipalities.

But this contribution by no means represents the full extent to which the old sound institution still exists. There are few parts of India in which the inhabitants of villages and small towns do not provide their own chowkeedars, either by direct payments to them in money or kind, or by a commuted allowance included in the land revenue assessment. In large towns our practice has been very irregular. Formerly the tendency of our administrative arrangements was, to absorb the Municipal, in the Thanna Police; but, of late, there has been a growing tendency towards a return to a more correct principle.

Steps taken to return to the ancient principle. Act XXVI. of 1850.

Act XXVI. of 1850 provides a municipal machinery for "making, repairing, cleaning, lighting, or watching any public streets," &c., and for preventing nuisances and making improvements of any kind. This Act is applicable to the whole of India, and the municipal arrangements in the interior of the Madras and Bombay Presidencies have been entirely based upon it; but it is merely an enabling Act, being dependent for its being put in force upon a voluntary movement on the part of the inhabitants. The essence of the Act is contained in the 6th Clause, which provides for the appointment of Municipal Commissioners; and in the 7th, which authorises them to prepare rules, with the approval of the Local Government, for carrying on their functions. The necessary funds are to be raised by "house assessment or town-duties, or otherwise."

Municipal arrangements in the interior of the Bombay Presidency.

In the Bombay Presidency, arrangements had existed from an early period for levying municipal taxes of various kinds for various purposes, in the towns of Sholapoor, Gogo, Ahmedabad, Dhollera, Nasik, Belgaum and Surat; but the first general impulse to municipal improvement was given by a letter, dated the 30th of May 1836, from Sir W. Macnaghten, then Secretary to the Government of India, to the Bombay Government.

"The attention of the Supreme Government has recently been attracted
" to the question of providing means for carrying into effect such municipal
" improvements as may be necessary or desirable for the security or comfort of
" the numerous opulent and populous towns throughout India.

"It has occurred to his Lordship in Council, that as the town duties
" have now been given up within the Presidency of Fort William in Bengal,
" the inhabitants of the large towns may fairly be called upon to contribute
" to defraying the expence of such improvements as are required for their
" own convenience; and that within the Presidencies of Fort St. George and
" Bombay (where the town duties have not yet been given up) it may be pro-
" per that a portion of that impost may be reserved, when the boon that has
" lately been granted to the towns of the Presidency of Fort William in
" Bengal may be extended to those of Fort St. George and Bombay.

"It is desirable, in the opinion of the Governor General in Council,
" that some general plan should be devised to meet the municipal contingent
" expences of the nature adverted to, and, in order to obtain the best available
" materials for forming an opinion on the subject, I am directed to request
" that you will, with the sanction of the Right Honorable the Governor in
" Council, obtain replies from the several Magistrates within the Presidency
" of Bombay to the following queries:"—

In June 1840, the Bombay Government (Sir J. R. Carnac being Governor) submitted to the Government of India, a scheme which provided for the abolition of the then existing town-duties, and for their re-imposition on a modified system, the proceeds being appropriated "exclusively to pur-
" poses connected with the comfort, protection, and advancement of those
" persons by whom such duties would be paid." To this the Government of India replied, that it was necessary totally to abolish the town-duties, as well as the other extraordinary and multifarious exactions known as Muhtarafa, and suggested that the local municipal objects to which those taxes had been partially devoted should be provided for by the imposition of a house-tax assessed on rents.

In September 1843 and June 1844, Sir George Arthur recorded Minutes pointing out the excessive filthiness and consequent unhealthiness of the towns in the Bombay Presidency, issued a circular on the subject to the Revenue and Judicial Officers throughout the country, and submitted to the Government of India drafts of two Acts,—one for the abolition of the town-duties and Muhtarafa, and the other for enabling the inhabitants of towns to make proper provision for municipal purposes. Again, in 1848, the attention of the Bombay Government was earnestly directed to the subject of municipal reform by the proceedings of Mr. J. D. Inverarity in the Belgaum Collectorate, which afforded satisfactory evidence of the willingness and ability of the people, under judicious direction and assistance, to undertake and carry out local improvements within their own districts. After this, Act XXVI. of 1850 was passed; and by the end of 1855, it had been applied to 336 towns and villages in the Bombay Presidency, which number was increased, on the 31st of December 1838, to 352. Mr. G. Inverarity now writes—"the Municipal Act for the Mofussil has been a great success in this Presidency. All the largest towns have worked it out thoroughly, and really make a very good shew under local management."

Arrangements in the interior of the Madras Presidency.

Act XXVI. of 1850 is the only law applicable to the interior of the Madras, as well as to that of the Bombay Presidency. Under the provisions of this Act Municipalities have been formed at Vizagapatam, Bellary, Cuddalore, and perhaps at a few other places; and grants in aid of funds locally raised have been made in the hope that the Municipalities will soon become self-supporting.

Act XX. of 1856.

Section 2.

A step in advance was taken in Northern India by the enactment of Act XX. of 1856. This is primarily a Police Act, applicable to every city, station, town, suburb, and bazar in the Presidency of Fort William, to which the Local Government may extend it by notification in the official Gazette, with the exception of Calcutta, of agricultural villages, and of any places in which there is not a Police station under an Officer of a grade not below that of Jemadar. The Magistrate determines the number and wages of the chowkeedars in certain proportion to the houses, and of Jemadars and Inspectors in certain proportion to the chowkeedars. The tax to be levied for the purposes of the Act may be either "an assessment according to the circumstances and "property to be protected," or "a rate on houses and grounds according to their "annual value," as the Local Government, on the report of the Magistrate and Commissioner of circuit, may decide; but, in the former case, the aggregate sum raised is not to exceed an average of two annas a month on each house, and no house is to contribute more than the pay of a chowkeedar of the lowest grade; and, in the latter case, the rate is not to exceed 5 per cent. on the annual value of the houses and grounds. After paying the charges of collection and the wages of the chowkeedars and their Officers, "the Magistrate may, with the sanction of the Commissioner of circuit, "appropriate any sum which may be available, to the purpose of cleansing the "city, town or place, or of lighting or otherwise improving the same;" and he is to be assisted by a panchayat consisting of persons appointed by him either for the whole place or for any divisions of it, who, among their other functions, are to "give notice to the Magistrate of any neglect or misconduct on "the part of any chowkeedar within the district for which they are appointed, "and to give notice of any vacancy which shall occur in consequence of the "death or absence of any chowkeedar, or from any other cause."

Sections 7, 8, and 23.

Sections 10 and 11.

Section 36.

Section 14.

Section 30.

Exertions have, from time to time, been made to give effect to this Act in the North-Western Provinces, the Punjab, and Oudh.

Action of the Government of the North-West Provinces, under the last-mentioned Act.

In a Circular letter of the Government of the North-West Provinces dated 17th May 1861, it was directed that the necessity of extending the operation of Act XX. of 1856, or alternatively of introducing the system of town duties or octroi should be pressed upon the Magistrates, where the municipal contributions to the expence of the Police fell short of what might be reasonably expected; and in a Resolution of the same Government, dated 2nd July 1861, paragraph 18, the Lieutenant Governor gave the following directions:—"It is expected that all cities and mofussil "towns, bazars, &c., to which Act XX. of 1856 may have been, or may here-"after be extended, or in which the system of town-duties or octroi may "have been or may hereafter be introduced, shall defray the entire cost "of the Police which has been allotted to them, respectively. And it will be "the duty of all Magistrates of Districts to provide adequately for this "demand upon their Municipal Funds." And further, in paragraph 22, it is

enjoined that "the Inspector General of Police, whenever he may find that "the cost of the Police, in any city, town, or bazar, is not covered by "the contributions to the General Police Fund, will call on the Magistrate "of the District to make up his contribution to the amount required; or if "the municipal collections should not admit of this, then to increase the "assessment in such degree as he may find practicable, without exceeding the "limitations imposed by Section 11, Act XX. of 1856."

Action of the Government of the Punjab.

Great progress has been made in the Punjab in the formation of municipalities charged with providing for their local Police. Committees are annually elected by the delegates or panchâyats of the trades or callings. No new tax or increased rate is imposed without the consent of the Committee. After defraying the cost of collection and of the Police, the Committees decide upon the manner in which the remainder of the funds is to be expended; they control the conservancy and drainage, the supply of water, the construction of wells, tanks and other buildings, the lighting, paving and general regulation of streets and bazars; and provide for the proper execution of all works which it may be resolved to undertake. The avowed object is to confer upon the people the legal power of imposing municipal taxes, of expending them, and checking the accounts; and the Lieutenant Governor "wishes the arrangements to be "made in a liberal spirit, and to result in the establishment of a real control "over local affairs by the representatives of the towns-people."

At first the funds set apart for the Police of towns were not to be at the disposal of the Committees; nor was the Police in any degree subject to their control, though suggestions concerning its working were invited from them. But in August 1863 this rule was relaxed, and the Municipal Police was at the same time introduced into all the minor towns throughout the Punjab. The rules then laid down were as follows:—

I.—No increase of cost of the Municipal Police is to be allowed without the sanction previously obtained of the Lieutenant Governor, and in submitting any proposition involving increase, it must be shewn clearly, that there is an undoubted necessity for it, and that the funds of the municipality can bear the enhanced cost. The schedules of Municipal Police cost are to be framed according to the scale sanctioned by Government, by the District Superintendent of Police, in consultation with the Municipal Committees and the Deputy Commissioner, and to be submitted to the Commissioner for sanction. The opinion of the Native community or Committee, as the case may be, is to be taken, and should be well weighed. Any change not involving increase of cost, can be sanctioned by the Commissioner.

II.—The Municipal Police is to be extended to every city, town, and market town in which Police are paid by a tax, levied in a manner other than that usual for the maintenance of rural Police in an agricultural village. The Commissioner will decide in each case of doubt; and in every case his

sanction to the transfer of the Municipal Police to the Police Department, will be necessary.

III.—So long as the total sum set apart by the Local Government or the Commissioner, as the case may be, for the Municipal Police in any town is not exceeded, the Inspector General may fix whatever rates of pay for the Municipal Police he considers proper.

IV.—Contingencies for oil, repair of arms, relief, medical allowances and clothing are to be controlled by the Commissioner. The opinion of the Municipal Committees regarding these charges should be taken.

V.—On the understanding that all Municipal Police taken over by the Inspector General, are appointed Members of the Police Force, under Act V. of 1861, and are vested with the powers, functions, and privileges of a Police Officer, the Lieutenant Governor directs that all sums which, in the case of regular Police Officers, would be paid to the Superannuation Fund, shall, in the case of the Municipal Police, be likewise paid into that fund. But all monies which, under Act V., are directed to be paid into the General Police Fund, shall, in the case of the Municipal Police, be credited to the Municipal Fund.

These proceedings are based upon Resolutions of the Government of the Punjab, sanctioned by the Government of India.

Appendix No. 1, page 1. As an example of successful municipal administration applicable, in its main features, to the whole of India, three documents from the Punjab Government Gazette, dated respectively in September and December 1863, and July 1864, have been placed in the Appendix.

Action taken in reference to Oudh. The Municipal arrangements of Oudh were in like manner regulated by orders of the Chief Commissioner, approved by the Governor General in Council, until the passing of Act XVIII. of 1864. By this Act a Municipal Committee is appointed for the city of Lucknow consisting of twenty-five Members, of whom six are to be ex-officio, and the rest are to be annually elected by and from amongst the inhabitants of the city, according to such rules as may be laid down by the Chief Commissioner. The appointment of the non-official Members is to be subject to the approval of the Chief Commissioner, who also has the power of removing from office any non-official Member of the Committee, and, with the sanction of the Governor General in Council, of suspending or limiting any of the powers of the Committee. The Municipal Committee is charged with the functions of conservancy and improvement usually entrusted to such bodies. The Municipal Fund is composed of "all such monies as the Chief Commissioner or any other person "shall, from time to time, make over to the Municipal Committee for the "purposes of the Act, and all fines levied under the Act." The chief source of income is from a town-duty or octroi, the arrangements relating to which are prescribed by the following Sections of the Act:—

Sections 2 to 5.

Section 7.

Section 12.

XIII. Duties on such things, and at such rates as the Chief Commissioner shall, with the sanction of the Governor General of India in Council, from time to time declare, shall be levied in respect of the said things when brought into the city of Lucknow for consumption or use therein. The said duties shall be collected by such persons and in such manner as the Chief Commissioner shall direct. It shall be lawful for the Chief Commissioner to farm or let out the collection thereof for such period or periods as he shall think fit, but he shall in every case lay down rules as to the mode of levying and collecting the duties, and such rules shall have the like force and effect as bye-laws duly made by the Committee.

Duty to be levied on articles taken into Lucknow for consumption there.

XIV. All monies received on account of the duties aforesaid, if the same be collected directly under the orders of the Chief Commissioner, and all monies received from the farming or letting out the collection of the duties, shall be paid into the Bank of Bengal to the credit of the Chief Commissioner. Out of the monies paid in under this Section, the Chief Commissioner shall (after defraying the costs of collection if any) make over to the Committee, for the purposes of this Act, such sum, not being less than one-third of the monies so paid in, as shall, to the Chief Commissioner, seem proper.

Produce of collections on duties how to be applied.

By the 21st Section, the Governor General in Council has the power of extending the Act to any place under the immediate administration of the Government of India; and, by the 22nd Section, the Chief Commissioner of any place to which the Act may be so extended, may, with the sanction of the Governor General in Council, declare that all or any of the provisions of Sections 13 and 14 shall be of no effect in such place, "and may also, "with the like sanction, define the persons or property within such place to "be taxed for raising the monies necessary for the purposes of this Act, whe-"ther by house-assessment or town-duties or otherwise, the amount or rate "of the taxes to be imposed, the manner of raising and collecting them "and ensuring the safety and due application of them when collected, pro-"vided that no tax-duty or other rate shall be levied under this Section in "any place in which duties are levied under Section 13 of this Act."

The Bengal "District Municipal Improvement Act."

By Act III. of 1864 of the Lieutenant Governor of Bengal in Council, Act XX. of 1856 was repealed so far as it affected the Provinces administered by the Lieutenant Governor, and an improved District Municipal system was established, the leading features of which are as follows:—

Section 3.—The Lieutenant Governor may, from time to time, define the limits of any town, suburb, station, bazar, village, or tract of country in the vicinity, not being within the limits of the town of Calcutta; and declare to be united, for the purposes of the Act, any number of such places or any parts of them; and may declare who shall be deemed inhabitants,

within the meaning of the Act, of any such place, and by what name it shall be designated.

Sections 6, 7, 8.—The Municipal body in every such place is composed of the Commissioner of the Division, the Magistrate of the District, and the Executive Engineer, who are *ex-officio* Municipal Commissioners, and of any number, not less than seven, of the inhabitants who may be appointed by the Lieutenant Governor. The Magistrate of the District is *ex-officio* Chairman of the Municipal Commissioners for each place within the district under its charge.

Section 12.—"All monies, rents, and profits received by the Municipal "Commissioners of any place, and all fines, fees, and penalties paid or levied "under this Act, shall constitute a fund which shall be called the Municipal "Fund of such place, and shall, together with all property of every nature or "kind, which may become vested in the said Commissioners, be under their "control, and shall be applied by them as trustees for the purposes of this "Act."

Sections 26 *and* 35.—The principal assets of this fund are an annual rate not exceeding 7½ per cent. of their annual value, which the Municipal Commissioners are authorized to impose upon all houses, buildings and lands; and a tax which the Lieutenant Governor is empowered to levy, at rates specified in a schedule annexed to the Act, upon all carriages, horses, and elephants kept within the limits of the place.

Section 34.—"The Municipal Commissioners shall set apart, out of the "annual rate, a sum sufficient for the maintenance of Police Officers ap-"pointed under Act XX. of 1856 or Act V. of 1861 *(for the regulation "of Police)*, provided that the number of Police Officers to be so maintained "shall not exceed the proportion of one Police Officer to twenty-five houses."

Sections 15 *and* 16.—After providing out of the Municipal Fund for the maintenance of the Police, the Municipal Commissioners are to make, repair, and keep properly cleaned and repaired the roads, streets, drains and tanks, and generally to do all things necessary for the purposes of conservancy; and, with the sanction of the Lieutenant Governor, they may make, maintain, and repair any work of public utility, such as any tunnel, bridge, drainage work, work for the supply of water, for lighting the streets, or for the improvement of a river or harbour, dock, wharf, ghât or quay; and the Lieutenant Governor may, by notification in the Calcutta Gazette, order that any other works shall be included among works of public utility within the meaning of the Act.

Section 52.—For the construction of works of a permanent nature, the Municipal Commissioners may, with the sanction of the Lieutenant Governor, borrow money by debenture on the security of the property vested in them and of the rates, taxes, and dues leviable under the Act.

Municipal arrangements of Military Cantonments.

The administration of Military Cantonments is provided for by Act XXII. of 1864 of the Governor General in Council.

Section 11.—The Police force employed in any Military Cantonment is to be part of the General Police Force, under the Local Government in whose territories such Cantonment is situated, and its administration is to be vested in the District Superintendent, subject to the general control and direction of the Commanding Officer.

Sections 14, 15, 16.—The Local Government may extend the provisions of Act XX. of 1856, (for the maintenance of Police chowkeedars, &c.,) to any Cantonment; may order it to be divided into any number of Cantonment Divisions; may determine the nature of the tax to be levied in each Division, according to the 10th Section of Act XX. of 1856; and may prescribe rules for regulating the expenditure of the funds so raised, either for the purposes described in Section 36 of the preceding Act, *i. e.*, first, the cost of collection and the Police; and, after that, cleansing, lighting, and general improvement; or for carrying out any measures under any rules made under Section 17 of the Cantonment Act.

Sections 17, 18.—The purposes for which the Local Governments have the power of laying down rules for Military Cantonments, subject to the confirmation of the Governor General in Council, are the ordinary objects of conservancy and public improvement, with the addition of some others which more especially relate to military society.

Section 14.—The powers elsewhere exercised by Municipal Commissioners are vested in the Cantonment Magistrate, subject to the control of the Magistrate of the District and the Local Government; or, if there be no Cantonment Magistrate, in the Magistrate of the District.

Our Cantonments must not be regarded merely as military societies. Large Native populations have been attracted by the protection they afford, and by the abundant sources of profit arising from the Military and Commissariat expenditure. The British Indian Cantonments are, therefore, large communities of a mixed military and civil character, in which the civil element predominates both in numbers and wealth, and it is every way right that they should pay for their own Police and conservancy like other cities and towns. The same remark applies to the hill stations, whether they are primarily military, or, are composed of Civil and Military Officers who resort thither for health or recreation, and of the European tradesmen and bazar population who minister to their wants.

Police force of the Presidency Towns.

Act XIII. of 1856 constitutes a Police force for Calcutta, Madras, Bombay, Prince of Wales' Island, Singapore and Malacca, consisting of as many Officers and men as may be ordered by the Local Government, under a Commissioner of Police appointed by that Government.

Their conservancy; The conservancy and improvement of the same places is provided for by Act XIV. of 1856.

and Municipal taxation. Act XXV. of 1856 provides for the assessment and collection of a rate upon houses, buildings and lands, and of a tax upon vehicles and animals for municipal purposes in the same places.

Special Act relating to Madras. Act XXVI. of 1856 is subsidiary to and incorporates the preceding with special reference to Madras. The most important sections of it are those which provide for the appointment of three stipendiary Municipal Commissioners by the Local Government.

Special Act relating to the Straits Settlements. XXVII. of 1856 is an Act of the same nature relating to Prince of Wales' Island, Singapore and Malacca. A Municipal Committee of not more than five persons is constituted for each settlement; one of whom is the Resident Councillor, another is appointed by the Governor, and the other three are elected for one year by the rate-payers. The qualification for election as Municipal Commissioner is the annual payment of rates to the amount of forty Rupees, and the qualification to vote in the election is the annual payment of rates to the amount of twenty-five Rupees. Lists of persons qualified to be elected and to vote are published beforehand, and every voter writes on a ticket the names of the persons for whom he wishes to vote, and delivers it in person at the place of election to the sheriff or his deputy. Another important section is as follows:—

"28*th*.—All monies received by the Commissioners by virtue of this "Act, or of Act XIV. of 1856, or of any other Act, at each of the said "stations, shall form a fund which shall be called the 'Municipal Fund' of "the station at which the same shall have been so received. The Municipal "Fund of each station shall be under the direction, management and con-"trol of the Municipal Commissioners of such station, who shall, in the first "instance, appropriate such sum as may be declared by the Governor of the "Settlement to be necessary for the payment and maintenance of the Police "force, constituted according to Section 7 of Act XIII. of 1856, and for the "payment of the office establishments of the Magistrate and of the Commis-"sioner of Police, (but not including the salary of any such Magistrate or "Commissioner), such sum to be paid at the times and in the manner which the Governor may direct; and shall apply the residue to the purposes of this Act, and the incorporated Act, and of Act XIV. of 1856."

Special Act relating to Calcutta. Act XXVIII. of 1856 is a subsidiary Act relating to Calcutta, and provides for the appointment of three stipendiary Municipal Commissioners by the Local Government. This has been repealed by the Bengal Act, No. VI. of 1863.

Special Acts relating to Bombay. Act XXV. of 1858 is subsidiary to and incorporates Act XXV. of 1856, in reference to the city of Bombay, but it differs in some important respects from the corresponding Acts relating to the other Presidency towns.

Sections 4 *to* 8.—Three Commissioners are appointed for the conservancy and improvement of Bombay, under Act XIV. of 1856, one of whom (the President) is appointed by the Governor in Council, and is removeable at his pleasure; and the other two are elected for three years by Her Majesty's Justices of the Peace in Sessions assembled. The Commissioners may receive such allowances out of the Municipal Fund as may be fixed by the Governor in Council, provided that the allowances of any Commissioner shall not exceed Rupees 10,000 a year if he does, or Rupees 4,000 a year if he does not hold any other appointment or occupation.

Sections 9 *and* 27.—The Commissioners have to submit quarterly accounts of the Municipal Fund to the Justices, and they also have to lay before them plans of works and schedules of salaries before making an application to the Government; but, in other respects, the Commissioners are not subject to the control of the Justices.

The municipal receipts are chiefly derived from three sources—

Sections 10 *to* 14.—1*st*. An annual rate of 5 per cent. upon houses, buildings and lands, which may be increased by the Governor in Council, on the representation of the Justices, to any higher annual rate not exceeding $7\frac{1}{2}$ per cent.

Sections 15 *to* 21.—2*nd*. A tax upon vehicles and animals at rates fixed by the Act; and,

Sections 22 *to* 25.—3*rd*. Town-duties, at the rates specified in the following schedule, leviable, in addition to any customs duties prescribed by law, upon articles "imported from any place into the town of Bombay, and "intended for consumption or use therein:"—

	Rs.	*As.*	*P.*	
Cows, calves, oxen and buffaloes, each	0	8	0	
Sheep, lambs, goats and kids	0	2	0	
Ghee, per maund	0	6	2	
Grain of all sorts, per candy	0	4	0	
Chunam, on value to be fixed, from time to time, by the Commissioner of Customs, with the sanction of Government ...	5	0	0	per cent.
Timber on market value, at time of import	5	0	0	per cent.
Wood, fire-wood, per candy	0	2	0	

The town-duties are levied by the Commissioner of Customs, who has the same powers for collecting and enforcing payment of them as he has in respect of customs duties.

And a contribution to the annual expences of the Police is provided for by the following Section:—

"29.—From and out of the Municipal Fund, an annual sum, bearing "the same proportion to the annual expences of the Police of the town of "Bombay, as the sum of Rupees 45,000 bore to the annual expences of the

"Police aforesaid, (namely Rupees 1,67,553), at the period of the passing "of Act XI. of 1845, shall, in the first instance, be deducted and paid by "equal monthly instalments, and carried to the credit of the Governor in "Council in the General Treasury, to be applied by the Governor in Council, "for and on account of the expences of the Police of the town of "Bombay."

This Act was amended by Act XX. of 1861, whereby the Governor in Council was empowered to remove from Office any Municipal Commissioner elected by the Justices, if the Justices should recommend such removal; and the following additions were made to the town-duties leviable under the previous Act:—

Bricks	...	... 2 As.	per thousand.
Tiles	...	... Do.	

Provision was also made for the warehousing of timber, which pays town-duty only in case it is taken out of bond for consumption in the town.

Calcutta Municipal Act.

As regards Calcutta, all previous legislation was repealed by the Act of the Lieutenant Governor of Bengal in Council, No. VI. of 1863.

Section 3.—The Justices of the Peace for Bengal, Behar and Orissa, resident in Calcutta, and all Justices of the Peace for Calcutta are constituted a body corporate by the name of "Justices of the Peace for the "town of Calcutta."

Section 7.—The Chairman is appointed by the Lieutenant Governor, and is "removeable from office by the Lieutenant Governor, if his removal "be recommended by a Resolution, in favor of which not less than two-thirds "of the Justices of the Peace present at a Special General Meeting of the "Justices shall have voted, but not otherwise."

Section 8.—The Vice-Chairman is appointed by the Justices, subject to the approval of the Lieutenant Governor.

Sections 10 *and* 11.—The Chairman and Vice-Chairman are to devote their whole time to the duties of their office, and are not to engage in any other profession, trade or business whatsoever. They are to receive such allowances out of the Municipal Fund as may, from time to time, be fixed by the Justices, provided that the allowance for the Chairman does not exceed Rupees 3,000 a month, exclusive of house-rent, nor that for the Vice-Chairman Rupees 1,200 a month.

Sections 9 *and* 12.—The Secretary, Engineer, Surveyor, Health Officer, Collector of Taxes and Assessor are appointed by the Justices and are removeable by them, and they receive such allowances out of the Municipal Fund as may be, from time to time, fixed by the Justices. They and the Vice-Chairman are to be "in all things, under the immediate orders of the "Chairman, and shall perform such duties as shall be assigned by him."

Section 13.—The Chairman appoints and removes the Overseers, Clerks, and Subordinate Officers and servants; but their allowances are to be sanctioned by the Justices, and no person is to be appointed to or removed from any office, the monthly salary of which exceeds 200 Rupees, without their sanction.

Section 28.—The Chairman or Vice-Chairman are to attend daily at the Office of the Justices for the transaction of business, and, when so attending, have all the powers vested in the Justices, and they may respectively exercise the like powers at all times in carrying out the orders of the Justices, or in executing any work sanctioned by them, and generally in the management of the business; but they are not to act in contravention of any order of the Justices, or to exercise any power which can be exercised only by the Justices at a meeting.

Sections 31—34.—The Chairman is to lay before the Justices, in October of each year, a budget or estimate of the expenditure and income of the municipality for the year commencing on the 1st of January following. The Justices can pass, reject, or modify the estimate of all or any sums entered in the budget. No new work, costing more than Rupees 50,000, can be commenced without the previous sanction of the Lieutenant Governor; and the accounts are to be examined by Auditors appointed by the Lieutenant Governor.

The Municipal taxes leviable are—

Sections 37—46.—1*st*. A tax on horses, carriages, &c.

Sections 47—54.—2*nd*. A license duty on persons exercising certain professions, trades and callings in the town; and,

Sections 55—58.—3*rd*. A rate on all houses, buildings and lands in the town, not exceeding 10 per cent. of their annual value.

Sections 59, 60.—To provide for the lighting of the public streets, an annual lighting rate may be imposed, not exceeding 2 per cent. of the annual value of houses, buildings and land in the town; and,

Section 61.—The Justices are to carry out a complete system for the supply of water within the town; and, when the supply shall be complete within the town or any portion of it, they may impose an annual water rate not exceeding 2 per cent., with a graduated increase rising to a maximum of 2 per cent. more, according to the height to which the water is required to be raised.

Section 90.—The Lieutenant Governor may declare portions of the environs to be included in the system of sewerage and drainage; and an annual rate, to be fixed from time to time by the Lieutenant Governor, not exceeding $2\frac{1}{2}$ per cent. of their annual value, may be imposed upon all houses, buildings and lands situated within these boundaries.

Section 93.—The Justices may, with the sanction of the Lieutenant Governor, borrow by debenture on the security of the rates, at such rate of interest and upon such terms as to the time of re-payment and otherwise as the Lieutenant Governor may approve, any sums of money they may require for the construction of works of a permanent nature.

How far the capital cities pay the expence of their Police.

Of the eight capital cities of the Empire, three—Lahore, Nagpore, and Rangoon—pay the whole cost of their Police from local sources; two—Calcutta and Madras—pay nothing; and, of the remaining three, Lucknow contributes two-thirds, Allahabad half, and Bombay rather more than a quarter.

The Madras Presidency contributes nothing.

To proceed from the capital cities to the Provinces, no local payments are made towards the expence of the Police in the Madras Presidency.

The contributions of the Bombay Presidency;

In the Bombay Presidency the only provincial town which contributes anything towards the expence of its Police is Kurrachee. The municipality used to pay Rupees 1,027 a month; but in 1861, they resolved to reduce their contribution to 500 Rupees. The total annual sum contributed throughout the Bombay Presidency, exclusive of the capital, is Rupees 8,520. There is a small service of 253 peons for the general use of the municipalities, but they are not used as Police. In 1859, the Commissioner of the Police of the Bombay Presidency and the Government concurred in the principle that the inhabitants of towns should contribute to their Police, and the Legislative Member in Calcutta was placed in possession of the wishes of the Bombay Government, but nothing further was done.

of Bengal Proper;

The great and rich Province of Bengal Proper contributes an aggregate annual sum of Rupees 1,68,848 towards the expence of its Police.

of the North-West Provinces;

It has been already stated that the Lieutenant Governor of the North-Western Provinces, on the 2nd of July 1861, ruled that, "all cities, mofussil "towns, bazars, &c., to which Act XX. of 1856 may have been, or may here-"after be extended, or in which the system of town-duties or octroi may have "been, or may hereafter be introduced, shall defray the entire cost of the "Police which may have been allotted to them, respectively." This order has, on several subsequent occasions, been repeated by the Local Government, and the aggregate municipal contributions in the North-Western Provinces, exclusive of the city of Allahabad, stand at Rupees 4,54,692 a year.

Appendix No. 2, page 17

But it will be seen from the extract, in the Appendix, from the Report of the Police Commission which sat at Nynee Tal last year, that a great deal remains to be done. The contributions are very unequal; some towns contributing fairly, some inadequately, and many towns of considerable size and opulence paying nothing whatever. Thus the large and now prosperous district of Goruckpore only contributes Rupees 3,132 a year, against Rupees 44,904 from the district of Meerut; and the city of Benares, less than half of the sum

paid by Delhi, and exactly half of the Umritsur contribution. Allahabad contributes less than Shahjehanpore; yet even Shahjehanpore, the Commission calculated, ought to contribute more than it does, before the orders of the Government of the North-Western Provinces are fulfilled.

of the Punjab;

In the Punjab, 127 cities and towns defray the cost of their Police, and, irrespective of Lahore, the capital town, the aggregate annual payments amount to Rupees 2,46,086. As far as it has gone, the work has been done thoroughly and completely in the Punjab; but we have still further to go. All the towns which might contribute have not yet been called upon; and in the frontier divisions little has been as yet attempted, except at Peshawur where Rupees 8,000 a year is contributed.

of Oudh;

In Oudh, 47 cities and towns pay for their Police to the amount of Rupees, 1,18,804 per annum, including Lucknow, or Rupees 56,748 excluding that city.

of the Central Provinces;

Great progress has been made in the Central Provinces towards constituting Municipal Police. Eighty towns maintain their own Police, and the annual contribution amounts to Rupees 59,300, exclusive of Rupees 50,300 for the city of Nagpore.

of British Burmah;

In British Burmah, five towns defray the entire cost of their Police, and nineteen a fair proportion of it. The aggregate sum, exclusive of Rangoon city, is Rupees 55,416 a year, of which the Province of Arracan contributes nothing. The paucity of contribution from the towns defraying only a portion of the cost of their Police leads to the conclusion that much more might be done.

and of the Eastern Settlements.

The Eastern Settlements pay for the whole of their Municipal Police, to the amount of upwards of two lakhs of Rupees a year.

The result of the preceding statements may be seen at one point of view in the following table:—

Capital Cities.

	Total cost.	Sums contributed.	Expence borne by General Revenues.
	Rupees.	*Rupees.*	*Rupees.*
Calcutta	4,08,850	Nil.	4,08,850
Madras	2,43,578	Nil.	2,43,578
Bombay	2,30,361	61,868	1,68,493
Allahabad	21,600	10,800	10,800
Lahore	24,252	24,252	Nil.
Rangoon	36,544	36,544	Nil.
Lucknow	93,084	62,056	31,028
Nagpore	50,300	50,300	Nil.
Total Rupees ...	11,08,569	2,45,820	8,62,749

Local contributions, exclusive of the foregoing.

Bengal	Rs.	1,68,818
Madras	,,	Nil.
Bombay	,,	8,520
North-Western Provinces	,,	4,54,692
Punjab	,,	2,16,086
Oudh	,,	56,718
Central Provinces	,,	59,300
British Burmah	,,	55,416
The Eastern Settlements	,,	2,06,203
Total Rupees		12,55,813

e that geable ice of been it un- pon.

The principle that towns are chargeable with the expence of their Police has, therefore, again and again, received legislative sanction, and it has been acted upon to a greater or less extent in almost every part of the Empire.

But it has been acted upon with extreme inequality. The sum (Rupees 1,32,144) paid by the Meerut Division, for instance, exceeds the united contributions of the Bombay Presidency, Oudh, and the Central Provinces, exclusive of their capital towns, and does not fall far short of the yield of all Bengal; while the Madras Presidency contributes nothing. Calcutta contributes nothing, and does not even provide Police Stations, which are hired at the expence of the public at very high rents; on the other hand, the suburbs of Calcutta, including Howrah, pay half the expence of their Police.

Can- to ex- Police.

There is the same inequality in the payments for Cantonment Police. In the North-Western Provinces the entire charge is, with limited exceptions, borne by Cantonment Funds. Meerut maintains its Police at an annual charge of Rupees 16,896. The only Cantonment in Bengal into which the new Police has been introduced, is Dinapoor; and out of an annual charge of Rupees 15,816, only Rupees 6,948 are paid from local funds. Simla and Ootacumund, which, more than all other places, ought to pay the whole charge of their Police, contribute nothing. In the Hill District of Dehra, in the North-Western Provinces, four stations pay Rupees 2,568 a year towards the expence of their Police; but, while the Sanatarium of Landour pays the whole cost of the Police employed there, the neighbouring hill station of Mussooree only contributes Rupees 68, the pay of one Officer and ten men, and the Public are called upon to supplement the force by three Officers and nine men.

native

The alternative lies clearly before us of either exempting from contribution those towns which now contribute, or of enforcing the liability in reference to all other towns. Assuming that it is not intended to reverse the whole course of legislation up to the present time, we must consider what is required to give effect to the latter alternative.

The principles which should determine the liability of the State and of the municipalities for Police charges.

The Commission for enquiring into the Police of the North-Western Provinces lay down the principle "that all the Police employed in duties, the "performance of which is necessitated solely by the existence of the town, "should be defrayed by the municipalities. These duties are the watch and "ward of streets, bazars, serais, and ghâts, the protection of life and "property, the preservation of peace, the prevention and detection of crime "within the town." The Commission then go on to say, that, for the performance of Government duty, such as the guard of Government property, the serving of processes, the custody of prisoners, it is necessary that there should be a body of Police paid from the State Revenues in each city; and that it is advisable that a tract of country round each large town should be under the charge of the Officer at the head of the city Police, and that this Officer should belong to the General Police. "One strong post of Police," the Commission proceed, "paid from the general revenues, should be sufficient "within each town or city, and this post should be supplemented by Police "paid from the Municipal Funds, to the extent of the number of men and "Officers required for the effective performance of the Police duties within "the limits of the town or city. This rule, however, should be relaxed where "the suburbs are inhabited by an agricultural population, and also in "cities where the population fluctuates considerably, as at Benares or Muttra. "Owing to the influx of pilgrims or visitors, the permanent population can "hardly, with fairness, be called upon to pay for the Police required on this "account. It is obvious, therefore, that the proportion between the State "and Municipal contributions will vary with the size of the town, the extent "and position of the suburbs, and the nature or character of the inhabit- "ants."

These principles are perfectly sound. The expence of Police, specially required for the purposes of town populations, should be defrayed by those populations. The expence of Police, employed in towns for Government purposes, should be defrayed by the Government. Places in which, owing to peculiar circumstances, the fluctuating, bears an unusual proportion to the fixed population, are entitled to some assistance from the Government—but not in proportion to the additional expence of the fluctuating population, because such places derive great advantage from the increased traffic of various kinds caused by it.

The application of these principles.

There will be no practical difficulty in the application of these principles.

Every place should be provided, at the public expence, with a sufficient establishment for the performance of those duties within the town which especially belong to the Government, and for the superintendence of the suburban Police circle where there is one. When the Government duties are only light and occasional and no suburban district is attached, there will be no occasion for any Government establishment.

Certain limits should be fixed, within which it should be at the discretion of the Government of India, on the recommendation of the Local Government, to exempt particular places from their liability for defraying the expence of their Police. The maximum exemption may, perhaps, be fixed at one-fourth of the cost of the Municipal Police of every such place, no account being taken of the cost of the Government establishment. The strongest case for the enjoyment of this privilege is that of the principal Sea-ports; and there may be a few places in the interior, such as Benares, Pooree, Tripati and Nasik, to which it may be properly conceded.

It will not be advisable to fix any standard of liability for the maintenance of Municipal Police, based upon the number of houses or upon the population. Of two places of equal population, one may be in a stagnant or decadent state, while another may be the seat of a thriving trade—cases which obviously require very different amounts of Police protection. Where a large village or small town is used merely as a centre for the Police of the surrounding country, no payment should be required on account of Municipal Police. But wherever one petty Officer and four Constables, or any larger number of Police are maintained distinctly for the service of the town or bazar, they should be charged to the Municipal Fund.

Each Local Government and Administration should, after careful inquiry, report what places in each district will be liable to a charge for Municipal Police, and to what extent in each case. If there are any places in the Province in behalf of which a claim to exemption, within the prescribed limits, may properly be allowed, the circumstances should be explained and the degree of indulgence recommended should be stated.

The cost of the Municipal Police ought invariably to be the first charge upon the Municipal Fund after the expences of collection. This is prescribed by all the existing legislation, on the principle that protection of life and property is a primary necessity.

How the necessary funds shall be raised.

The people of each town should be left, as far as possible, to determine the manner in which the requisite sum shall be raised.

The ordinary, and most simple mode is a rate upon the annual value of houses, buildings, and lands situated within the municipality.

A license tax upon trades and professions is not without its advantages, provided it is moderate, and is carefully adjusted to the local circumstances of each place.

A tax upon carriages and horses is suitable to large capitals where great numbers of conveyances are kept for hire, but is not applicable to small places.

Town-duties are very effective for raising money; they existed under the native regime under the name of chungi, or handful, implying that everything

that passed had to pay a small contribution; and, in some parts of India, they are more popular than direct taxes of any kind. If they could be confined to things consumed in the town, without interfering with the transit trade, they would be only open to the objection that they fall in undue proportion upon the poor. But, after a full trial of this tax in Bengal and the North-Western Provinces, it was abolished in 1835, as being alike injurious to the general trade and to the towns immediately affected, and as not being capable of effectual remedy by any contrivances of bonded-warehouses or drawbacks. Town-duties have been lately re-established, as a Municipal Tax, in many places in the North-Western Provinces, Oudh and the Punjab, and the old vice of interference with the general trade immediately re-appeared, with the additional aggravation that, this time, the public at large were mulcted for the advantage of local interests. It was proposed to build a bridge over the Jumna at Agra, at a cost of £80,000, out of Municipal Funds. The ample resources of the new municipality were explained by the table of duties. Among them was a duty upon all the cotton brought to Agra to be sent to Calcutta by rail or river. Soon after, the Commanding Officer at Cawnpore, as the head of the local municipality, was reported to have ordered a similar duty to be levied. The unchecked multiplication of these local exactions would soon re-produce the worst evils of the old transit and town-duties.

The town-duties which were abolished in 1835 were levied only upon eight articles of local consumption, but there appears to be no limit to the number of articles upon which they are exacted since they have been revived as a Municipal Tax. There are 197 articles, many of which branch out into numerous sub-divisions, upon which town-duties are levied in zillah Seetapore in Oudh; and at Broach they amount to 182 under the head of "articles imported for consumption," 5 under "raw material imported to be manufactured," and 51 under "articles (the produce or manufacture of the place) exported," or 238, in all, without including sub-divisions. This multiplication of petty exactions is open to great objection. The tax ought to be confined to a few articles of local consumption, such as ghee, fire-wood, fruit, vegetables, fowls, eggs, and animals for slaughter, which do not enter into the general trade of the country, and which, being recognizable at first sight, do not involve the stoppage and search of other commodities.

This tax is only applicable to places containing a considerable population, and it was formerly, for the most part, confined to such places, but it has now been extended to small towns and large villages. A rate upon houses and lands, or a tax upon trades and professions, is best suited to small places.

Surcharges on imperial taxes in the shape of municipal dues ought, on no account, to be permitted. There will be no limit either to the burdens upon the people or to the dilapidation of the general revenue, if municipalities are allowed to add taxes of their own to the imperial customs and excise.

Generations are short-lived in India, and the experience placed on record by Lord W. Bentinck, and acted upon by Lord Auckland, is already forgotten. As no argument, in a case like this, can equal a statement of facts, a copy of the Report upon the town-duties which led to their abolition, has been placed in the Appendix.

Appendix No. 3 page 21

The municipalities should be encouraged to interest themselves in the Police.

The municipalities should be encouraged to interest themselves in the economical and efficient management of the Municipal Police, and for this purpose, they should be allowed as much influence over it as may be consistent with its due maintenance under the same general superintendence as the rural Police. The observations on this point contained in the 27th paragraph of the Report of the North-West Provinces Police Commission are deserving of attention. The harmonious working of the Rural Constabulary and Municipal Police has been promoted by a recent decision of the Government of India, that the Municipal Police are to pay the same contributions to the Police Superannuation Fund of the Province and to receive the same pensions as the Constabulary.

Appendix No. 2 page 17

It should, therefore, be established as a principle throughout British India that, although the number and grades of the Municipal Police must be fixed with the sanction of the Local Governments, and the Municipal Police must be under the same general superintendence as the Rural Police, the wishes of the Municipal Bodies will, as far as possible, be consulted in all that relates to the number and the internal administration of the Police of their respective towns.

The course proposed renders the creation of municipalities necessary;

One of the advantages of this mode of providing for the Police of towns, is that it renders necessary the creation of a Municipality and a Municipal Fund; and that, although the application of the Municipal Fund is obligatory to the extent of the cost of the Police, beyond that limit its appropriation to conservancy, improvement, education, &c., is at the discretion of the Municipal Authorities. Great public benefit is to be expected from the firm establishment of a system of municipal administration in India. Neither the Central Government nor the Local Governments are capable of providing either the funds or the executive agency for making the improvements of various kinds, in all the cities and towns of India, which are demanded by the rapidly developing wealth of the country. The imperial revenue barely suffices for the increasing demands upon it for objects of general interest; and the practical alternative is a large addition to imperial taxation, in order to meet the wants of the town populations under a centralised system, or a transfer both of the duty and the charge to those populations. Not only will the local requirements be more promptly and fully provided for under the municipal system, than they could be by any Government agency, but, when the people see that they have the management of their own affairs in their own hands, they will feel confidence to do things which they would not have accepted from the Government. The

appointment of Wardens by popular election in the South of India has already introduced a new feeling of liberality into the administration of the religious endowments. Where the field is open, the more advanced members of the community naturally take the lead.

The people of this country are perfectly capable of administering their own local affairs. The municipal feeling is deeply rooted in them. The village communities, each of which is a little republic, are the most abiding of Indian institutions. They maintained the frame-work of society while successive swarms of invaders swept over the country. In the cities, also, the people cluster in their wards, trade guilds, and panchâyats, and shew much capacity for corporate action. In making the more important improvements, they will have the aid of many intelligent Europeans who are settled at the principal places of trade in the interior.

If an improved municipal administration were not required for Police, it would soon be wanted as a basis for the more enlarged and effectual measures of conservancy called for by the present state of public opinion. The Government is totally incapable of furnishing either the funds or the executive agency necessary for such purposes in all the cities and towns throughout the wide realm of British India.

Holding the position we do in India, every view of duty and policy should induce us to leave as much as possible of the business of the country to be done by the people, by means of funds raised by themselves, and to confine ourselves to doing those things which must be done by the Government, and to influencing and directing, in a general way, all the movements of the social machine.

This policy has been shown to be in accordance with that of Lord W. Bentinck's and Lord Auckland's Governments. Lord Canning's Government attempted to give practical effect to it, by transferring the charge for roads and other Local Public Works, to the extent of £500,000 per annum, from the Imperial Budget to Local Budgets. The reasons for this are given in detail in Mr. Laing's Financial Statement for 1861-62; and in his Statement for 1862-63 he explained why the arrangement had not taken effect:—

And is in accordance with the policy of former Governments.

"As regards Public Works, it was intended that £500,000 should be transferred to Local Budgets, and provided for by Local Taxation. This intention has not been carried out for a very obvious reason, viz., that new constitutions having been given to the three Presidencies, it would have been manifestly improper to anticipate the action of the Local Legislative Councils in a matter which is so peculiarly their province.

"I am as strongly as ever in favour of the principle of Local Taxation for local objects. In fact, if this great Empire is ever to have the Roads, the Schools, the Local Police, and other instruments of civilization, which a

flourishing country ought to possess, it is simply impossible that the Imperial Government can find either the money or the management. The mere repair of the roads, where anything like a sufficiency of good roads has been made, is a matter altogether beyond the reach of any central *bureau*.

"It is of the first importance to break through the habit of keeping everything in dependance on Calcutta, and to teach people not to look to the Government for things which they can do far better themselves."

The policy of the measure now proposed is identical with that of 1861-62: but the principle of local self-government is more easily applicable to populations collected in towns than to those which are scattered over the country, and, in fact, municipal administration has already made considerable progress in India.

Certain points must be secured by legislation.

In order to give effect to these intentions, certain objects must be secured by legislation in every part of India. The defect of our previous action on the subject, has been that it has been partial and desultory, and the results have therefore been singularly unequal and imperfect.

The obligatory points appear to be—

1*st*.—That wherever any Police are maintained expressly for the service of any town, their cost shall be defrayed by the inhabitants of the town.

2*nd*.—That the Local Governments shall determine what towns are liable to a charge for their Police, to what extent they are liable, and what shall be the limits of the respective towns for the purposes of the Act.

3*rd*.—That the creation of Municipal Commissioners, either by appointment by the Government, or by election by the inhabitants, or by a combination of these two modes, shall be provided for in the towns mentioned in the preceding paragraph.

4*th*.—That the several municipalities shall raise, in such manner as they may think proper, subject to the approval of the Local Government, such funds as may be required for Police and Conservancy, and such further funds as the municipalities may think fit to expend upon works of improvement, education, and other local objects; and that the cost of the Municipal Police shall be a first charge upon all such funds; and,

5*th*.—That when, owing to the existence of a fluctuating population in more than the usual proportion, it shall seem unfair to charge the whole Police of a town upon the inhabitants, the Local Government may, with the sanction of the Governor General in Council, remit any portion of the charge of the Municipal Police not exceeding one-fourth of the whole.

This would leave the Local Governments at liberty to provide for the requirements of the Municipal Police, in the manner best suited to the circumstances of their respective Provinces; and it would, at the same time, lay a

solid foundation for extending the municipal system to other objects which ought to be included in it.

In the early part of this Resolution a copious analysis has been given of the existing arrangements in every part of India, in order that action may be taken by the Local Authorities with every advantage of extensive knowledge. The most advanced legislation on the subject is that of Bengal Proper. The most successful administration is that of the Punjab. The experience of Calcutta, compared with that of Lahore and of European municipalities, appears to indicate that the town Councillors should be elected or appointed for specific wards or portions of the town, and that they should be charged with a distinct responsibility for the proper conduct of the municipal business.

Education.

In a Despatch dated the 16th of March last, the Secretary of State observed—"It would be right to afford all reasonable facilities for raising "a special educational fund, by assessment or town-dues, in those towns "where the inhabitants may wish to take that means of maintaining schools; "and, as it has been held that funds raised under the Municipal Act cannot "be applied to educational purposes, it is worthy of consideration whether "some general legislative measure should not be passed, providing for the "exercise of the power of self-assessment in those towns which may declare "their desire to be brought under its operation." The legislation recommended will confer this power; and it may be hoped that the Indian municipalities will follow the example of the civic bodies in other countries which have benefited their fellow-citizens, and made their cities famous by their patronage of useful learning.

Public Libraries, Museums, and Hospitals. Private benefactions.

Public libraries, museums, hospitals, and dispensaries also come within the scope of municipal administration. As the Indian town populations become penetrated with the true civic feeling, like their own village communities and the European municipalities, private benefactions for these and similar objects will be placed at the disposal of the town councils. It is one of the advantages of local self-government, that, as the administrative bodies shew themselves deserving of confidence, they become the medium for the munificence of their fellow-citizens. There is no want of private liberality in this country, but there are great defects in the application of it.

APPENDIX No. 1.

Extract from the Supplement to the Punjab Government Gazette, dated Lahore, 2nd September 1863.

MUNICIPAL COMMITTEE OF LAHORE.

TRANSLATION OF THE COMMITTEE'S REPORT FOR THE YEAR 1862-63.

The Municipal Committee at Lahore was organized under the Resolution of the Punjab Government, No. 704, dated 2nd April 1862, and 13 Members were selected, *viz* :—

1. Ajoodhya Purshad.
2. Nawab Allee Reza Khan.
3. Lalla Ruttun Chund.
4. Dewan Shunkur Nath.
5. Faqueer Shumsoo-ood-deen.
6. Sirdar Esree Singh.
7. Bukshee Kunhiya Lall.
8. Nawab Abdool Majid Khan.
9. Lalla Madee Shah.
10. Lalla Hurjus Rae.
11. Meah Mahomed Sooltan.
12. Meah Gama.
13. Lalla Boota Shah.

The Committee commenced its operations from the 1st of May 1862, and were entrusted with the following duties, by a Roobakaree, dated 30th April 1862, from the Deputy Commissioner of Lahore :—

1st.—Management of octroi income.

2nd.—Supervision of establishment paid from municipal fund.

3rd.—Conservancy and sewage arrangements of the city of Lahore and its suburbs, the repairing of city streets, and of the circular road round the city, &c.

4th.—Planting and watering of trees round the city.

5th.—The checking of the monthly account of income and expenditure, and submitting it thereafter to the Deputy Commissioner.

Under the instructions contained in Commissioner's letter No. 295, dated 7th June 1862, a portion of the choongee collections (which was always leased out) was given on contract. A bid of Rs. 76,000 was offered for the whole contract, but it was not deemed advisable to accept it, and the collections were at the suggestion of the Committee kept kham.

The collections at the close of the year amounted to Rs. 91,393-11 being Rs. 15,393-11 more than were offered for the contract.

2. The establishment necessary for cleaning the streets and drains, including Anarkullee, was given out on contract on the 15th of July 1862, for 12 months at Rs. 140 per month. By this arrangement a monthly saving of Rs. 15 has been effected. Dewan Shunkur Nath has the control of this establishment, and under his supervision the streets and drains are kept in good order. During the cholera visitation of last year additional sweepers were entertained to keep the lanes and drains clean; besides this, there were other conservancy arrangements made for the benefit of the citizens. The total expenditure on this account amounted to Rs. 8,404-7-5, as will be seen from Statement No. 2.

3. Rs. 600 were given for the construction of huts for lepers at Tarun Tarun; Rs. 40 have been paid monthly for their subsistence, and Rs. 105 were given as rewards to Native doctors. The total expenditure, during the year, for the leper asylum and dispensary was Rs. 1,209, as shown in Statement No. 2.

4. From the Sudder Treasury Rs. 35,220-5-7 were paid on account of Police.

5. During the year, Rs. 1,866-5-6 were expended in repairing the circular road round the city of Lahore. Bukshee Kunhiya Lall and Nawab Abdool Majid Khan had the charge of it. The work was executed by contract.

6. Rs. 1,000 were expended in repairing the city walls through Meah Gama. The walls are still being repaired. Some money was also expended in repairing the public privies. The total sum expended on these accounts was Rs. 1,116-1, as shown in Statement No. 2.

7. During the year, Police Stations Nos. 3 and 8 were repaired at a cost of Rs. 104-7. The repairs were executed through Meah Mahomed Sooltan. This item is also shown in Statement No. 2.

8. An expenditure of Rs. 178-4 has been incurred on account of conveying and planting small trees on both sides of the circular road. Trees are still being planted.

9. With the concurrence of His Honor the Lieutenant Governor, and under the sanction of the Commissioner, a water course was proposed to be dug round the city of Lahore, and for this purpose a loan of Rs. 40,000 was raised by private subscription. This loan is to be paid off in three years. A bond to this effect has been executed on the part of the Committee, some portion of the loan has been realized, and the interest due on it, Rs. 191-13, has been paid.

10. Rs. 114-10-3 have been paid to the Canal Department for supplying Lalla Ruttun Chund's tank with water, which is now used for public purposes.

11. The filling in of the city ditch was under the supervision of Lalla Ruttun Chund, and cost Rs. 4,387-13-2. Another sum of Rs. 1,925 was expended in levelling, &c., the ground (for gardening purposes) between the city ramparts and the circular road. Both these items have been shown in Statement No. 2.

12. The construction of the circular drain from the Loharee to the Tuxalee gate, and from thence to the nulla, cost Rs. 18,097. The work was executed under the supervision of Lala Kunhiya Lall, Sub-Assistant Engineer.

13. Rs. 690 were expended in making a soorkee road from the Shahalmee gate to (?) The work is in progress.

14. The pavement of several streets of the city of Lahore have been repaired with pucca bricks at a cost of Rs. 500. Some of these streets are still being repaired.

15. The undermentioned roads were metalled in the city of Lahore during the year:—

Road from Delhi gate to the Kotwalee.
Ditto Kotwalee to Heera Mundee.
Ditto Mochee gate to Kotwalee.
Ditto Bhatee gate to Heera Mundee.
Ditto Tuxalee gate to the circular road.

The total expenditure on all the above roads amounts to Rs. 3,855. The work was executed by contract. The road from the Delhi gate to the Kotwalee has been completed, and the rest are in progress.

16. In the current year, it was proposed to enlarge three gates of the city, *viz.*, the Delhi, Loharee and Shahalmee. Of these, two gates (Delhi and Loharee) have been pulled down, and their reconstruction commenced. The Shahalmee gate will be taken in hand next year. The erection of the Delhi gate has been entrusted to Meah Mahomed Sooltan, and that of the Loharee gate has been given on contract for Rs. 1,800.

17. Rs. 271-4 were expended in repairing the roof of the Bara Duree in the Hazooree Bagh. The work was supervised by Meah Gama.

18. A Statement shewing the expenditure incurred on new buildings, during the year, is appended.

Notice of officials employed in the collection of Choongee.

Wuzeer Singh, the Choongee Darogah, performed his duties very satisfactorily during the whole year, and there were no complaints of oppression against him. Through Wuzeer Singh's good management, there was an increase of Rs. 11,746-8 in the Choongee collections this year.

The following rewards were given to the officials, in former years, when an increase took place in the Choongee collections:—

	Rs.	As.	P.
Increase in Choongee collections from November 1859 to April 1860..	3,190	12	8
Amount given as reward to officials	775	0	0
Increase in Choongee collections from May 1860 to April 1861 ...	4,955	13	2
Amount given as reward to officials	370	0	0

But as this year there is a still greater increase than former years, the Committee propose that Wuzeer Singh's pay be increased by Rs. 10 from the 1st of May 1863. The Committee further recommend that if Wuzeer Singh continues to give satisfaction, his pay be increased to 50 Rupees per month.

Mahomed Buksh, Naib Darogah, also did good service during the year. The Committee recommend his pay to be increased by Rs. 5 from the 1st May 1863.

Nyna, Weighman, is also recommended for an increase of salary by one rupee, as he has a great deal to do.

The Committee further recommend that complimentary purwannahs be granted to the Darogah and the Naib Darogah, and Rupees 249 be given as rewards to the officials of the Choongee Establishment. A Statement exhibiting their names and salaries accompanies.

Purus Ram, the late Choongee Darogah, is also recommended for a reward of Rs. 100 for his good services.

This Report has been perused by the Deputy Commissioner, and under his direction, it is submitted to the Commissioner.

STATEMENT No. I.

Statement exhibiting the Income and Expenditure during the years 1861-62 *and* 1862-63.

Name of Fund.	Balance at close of 1861-62.	Income during 1862-63.	Total.	Expenditure during 1862-63.	Balance.	Remarks.
	Rs. As. P.	*Rs. As. P.*	*Rs. As. P.*	*Rs. As. P.*	*Rs. As. P.*	
Municipal Fund..	17,541 2 2	91,404 2 5	1,08,948 4 7	85,501 13 6	23,446 7 1	Rs. 37,681-9-10 were disbursed from the Sudder Treasury, and Rs. 47,820-3-8 were expended through the Committee.

STATEMENT No. II.

Statement shewing the Expenditure from the Municipal Fund during the year 1862-63.

	AMOUNT.	TOTAL.
	Rs. As. P.	
EXPENDITURE ON NEW BUILDINGS.		
Houses in the City.		
Roofing of the Delhi Gate ...	1,100 0 0	
Ditto Lahoree Gate ...	700 0 0	
Ditto Bara Daree in the Hazooree Bagh ...	721 4 0	
METALLING OF THE CITY STREETS WITH KUNKUR.		
Road from Kotwalee to Heera Mundee ...	1,175 0 0	
Ditto Delhi Gate to Kotwalee ...	925 0 0	
Ditto Moochee Gate to Kotwalee ...	855 0 0	
Ditto Heera Mundee to Bhutee Gate and four thence to Taxalee Gate ...	950 4 2	
ROADS.		
Pavement of city streets with bricks ...	500 0 0	
Soorkee road ...	630 0 0	
DRAINS ...	18,067 0 0	
FILLING IN CITY DITCH ...	6,312 13 2	
CANALS AND TANKS.		31,976 5 4
Tanks ...	114 10 3	
Canals ...	191 13 0	
EXPENDITURE ON ACCOUNT TESTING TREES.		
Mud walls round young trees ...	100 0 0	
Pay of Gardeners ...	78 4 0	
REPAIRS.		
Repairs to Police Stations, Nos. 3 and 8 ...	104 7 0	
Repairs	1,116 1 0	
Repairs to Circular Road ...	1,856 5 6	
SALARIES.		
Pay of Police ...	35,220 5 7	
Pay of Choongee Establishment ...	3,648 2 3	
Leper Asylum and Dispensary ...	1,220 0 0	
Conservancy Establishment ...	5,441 7 5	
Miscellaneous ...	1,472 0 2	
Grand Total ...		85,511 13 6

STATEMENT No. III.

Statement exhibiting the total expenditure on New Buildings during the year 1862-63.

Discription of work.	Total expenditure during 1861-62.	Total expenditure during 1862-63.	State of work.	REMARKS.
	Rs. As. P.	*Rs. As. P.*		
Enlargement of Delhi Gate. ...	...	1,100 0 0	This work is in progress under the supervision of Moah Mahomed Soobhan.	The roof of this Gate was rather low. Hence it is proposed to raise it.
Enlargement of Lahoree Gate. ...	...	700 0 0	The re-construction of this Gate has been given out on contract.	Ditto.
Roofing of the Bara Daree in the Hazooree Bagh. ...	...	721 4 0	This work is now complete and was under Moah Gama's supervision.	This building was erected by Maharajah Runjeet Sing.
Circular drain from the Lahoree to the Taxalee Gate. ...	...	18,067 0 0	This work was executed under the supervision of Lalla Khunya Lall, Special Assistant Engineer.	
Filling in of city ditch, ...	...	6,312 13 2	A portion of this work is finished, and the rest is in progress. It is being done on contract.	
Metalling of city streets. ...	...	3,855 4 2	This work is being done on contract.	
Pavement of city streets. ...	...	500 0 0	This work is in progress.	
A soorkee road from the Shahalmee Gate to. ...	...	630 0 0	This work is in progress, and is given on contract.	
Total ...		31,976 5 4		

STATEMENT No. IV.

Statement exhibiting the number of Meetings held by the Municipal Committees, and the number of times each Member attended, during the year 1862-63.

MONTH.	No. of times the Municipal Committee held Meetings.	NAMES OF THE MEMBERS OF THE MUNICIPAL COMMITTEE. 1. Deewan Ajodhya Pershad.	2. Nawab Allee Reza Khan.	3. Lalla Ruttun Chund.	4. Deewan Shunkur Nath.	5. Faqueer Shumoos Deen.	6. Nawab Abdool Majid Khan.	7. Bukshee Kunhya Lall.	8. Sirdar Eesree Singh Sood.	9. Meah Mahomed Sooltan.	10. Lalla Mudy Shah.	11. Lalla Hurjus Rae.	12. Meah Gama.	13. Lalla Boota Shah.	REMARKS.
1862.															
May ...	7	7	6	7	7	5	4	6	2	3	6	7	7	4	
June ...	6	6	5	6	6	4	4	5	3	2	4	6	6	2	
July ...	3	3	3	3	3	2	1	2	1	...	2	3	3		
August ...	4	2	3	4	4	2	2	3	...	...	1	4	4		
September ...	1	1	1	1	1	...	...	1	...	...	...	1	1		
October ...	3	3	3	3	3	1	2	2	...	2	2	3	3		
November ...	4	4	4	4	4	4	2	3	...	2	4	1	4	1	
December ...	3	3	3	3	3	3	3	3	...	2	3	2	2		
1863.															
January ...	3	1	3	3	2	1	1	1	...	2	1	3	1		
February ...	2	2	2	1	2	2	...	1	...	...	2	2	2		
March ...	1	1	1	1	1	1	...	...	...	...	1	1	1		
April ...	11	11	10	11	11	6	...	10	...	2	7	11	10	9	
Total ...	48	44	44	47	47	31	19	37	6	15	33	44	44	16	

STATEMENT No. V.

Statement of Octroi Collections from the 1st *May* 1862 *to* 30th *April* 1863.

Octroi collections, including fines and talubana.	Deduct cost of Choongee Establishment.	Balance sent to the Treasury.	Sum offered for the Choongee contract.	Increase in the Choongee collections.	REMARKS.	
Rs. As. P.	*Rs. As. P.*	*Rs. As. P.*	*Rs. As. P.*	*Rs. As. P.*		*Rs. As. P.*
91,394 11 0	3,648 2 3	87,746 8 9	76,000 0 0	11,746 8 9	Choongee collections	91,120 7 4
					Fines and talubana	274 3 8
					Total ...	91,394 11 0

STATEMENT No. VI.

Statement of individuals employed in the Choongee Establishment, and who are recommended for rewards for the good services they rendered during the year 1862-63.

No.	Office.	Name.	Salary.	Amount of reward proposed.	Remarks.
1	1st Mohurrir ...	Jee Sookh Rae ...	20	40	
2	2nd do. ...	Goorditta Mull ...	15	30	
3	3rd do. ...	Aya Ram ...	6	12	
	(Hindee Navees.)				
4	Persian Mohurrir ...	Allee Gour ...	5	5	
5	Ditto ...	Nika ...	5	5	
6	Hindee do. ...	Asa Ram ...	5	5	
7	Persian do. ...	Neaz Ali Shah ...	5	5	
8	Ditto ...	Purmasree Dass ...	5	5	
9	Hindee do. ...	Hurjus ...	5	5	
10	Persian do. ...	Thakoordass ...	5	5	
11	Hindee do. ...	Seeta Ram ...	5	5	
12	Ditto ...	Hurnamdass ...	5	5	
13	Persian do. ...	Bhowanidass ...	5	5	
14	Ditto ...	Gunda Mull ...	5	5	
15	Ditto ...	Kan Chund ...	5	5	
16	Ditto ...	Tota Ram ...	5	5	
17	Ditto ...	Indur Dass ...	5	5	
18	Hindee do. ...	Shib Churn ...	5	5	
19	Persian do. ...	Raja Ram ...	5	5	
20	Hindee do. ...	Ramjee ...	5	5	
21	Persian do. ...	Alee Buksh ...	5	5	
22	Hindee do. ...	Goolab Singh ...	4	4	
23	Ditto ...	Tota Ram ...	4	4	
24	Ditto ...	Hookma ...	4	4	
25	Ditto ...	Fakeer Chund ...	4	4	
26	Ditto ...	Bashee ...	4	4	
27	Persian do. ...	Tara Chund ...	4	4	
28	Ditto ...	Bhugwandass ...	4	4	
29	Ditto ...	Sahib Ditta ...	4	4	
30	Ditto ...	Asa Nund ...	4	4	
31	Hindee do. ...	Bagh Singh ...	4	4	
32	Ditto ...	Heera ...	4	4	
33	Persian do. ...	Hurgolal ...	4	4	
34	Hindee do. ...	Luchmee Narain ...	4	4	
35	Ditto ...	Mootsuda Singh ...	4	4	
36	Chuprasee ...	Chunia ...	4	4	
37	Ditto ...	Atma Singh ...	5	5	
38	Ditto ...	Heera Singh & Oomra	4	4	
39	Ditto ...	Nanuk ...	4	4	
40	Ditto ...	Doorga Singh ...	4	4	

Extract from the Supplement to the Punjab Government Gazette, dated Lahore, 20th January 1864.

LAHORE SUBURBS.—WATER SUPPLY AND PEOPLE'S PARK.

From the Commissioner and Superintendent, Lahore Division, to the Secretary to Government, Punjab, No. 321, *dated Lahore, 19th December* 1863.

In accordance with the instructions of His Honor the Lieutenant Governor, I have to submit a report on the steps taken by the city Magistrates and Municipal Committee of Lahore towards supplying the city with water, and forming a people's park.

2. In former days when the waters of the Ravee washed the walls of the city, the inhabitants of Lahore enjoyed great facilities for bathing. In later years when the river took a westerly course, the nullah not far from the Tuxalee gate was fed by water from the main stream; but for some time past, the citizens have been obliged to go a distance of two miles in order to bathe in a running stream, which amongst Hindoos is a ceremonial religiously observed, at times before day-break, even in the depth of winter. It has long been the wish of the people to endeavor to bring back the Ravee, or a part of the river, to its old course. In 1860, a committee was assembled to devise means for providing the city with water for bathing purposes, and though tanks were proposed, the voice of the people was decidedly in favor of a running stream. Attempts were made to re-open the nullah, but this was found to be a dangerous experiment as it might be followed by the whole river coming back to its old bed: tanks were then thought of, but the expense was a great objection.

3. It was next proposed to bring a cut from the Baree Doab Canal along the circular road round the city. At the same time, it was suggested that the broken ground between the road and city wall, which formed parts of the ancient fosse, and was covered with the ruins of bastions, should be levelled and converted into gardens.

4. In order to meet the expense of this work, it was proposed to lower the city wall, and sell the bricks thus removed. But this proposal was not approved, and for a time all hope of canal water or city gardens was at an end.

5. In 1862, the Honorary Magistrates of the city of Lahore came forward and asked if the work might be undertaken on their engaging to find the funds. This led to a revival of the project, and the eleven Native gentlemen, named in the margin, voluntarily advanced a sum of Rs. 40,000 for the canal. Major Gulliver and the Officers of the Canal Department, but more especially Mr. Palmer, rendered every assistance, and in less than a year, from the commencement of the project, the canal water was flowing by the city walls.

Dewan Adjoodhya Pershad.
Nawab Allee Reza Khan.
Pundit Shunkur Nath.
Fakeer Shumsoodeen.
Nawab Abdool Majeed Khan.
Lalla Ruttun Chund.
Bukshee Kunhya Lall.
Muddee Shah.
Hurjus Rae.
Boota Shah.
Sirdar Eesree Sing (dead.)

6. As the original object for which canal water was sought was for bathing, the Committee have now commenced to construct masonry ghâts for the men on the sides of the canal; and for the women, two separate ghats which were constructed some time ago but were abandoned for want of water, have been brought into use.

7. As soon as the water was secured, the city Magistrates and Municipal Committee requested to be allowed to form gardens around the city, and it was arranged that the ground should be apportioned out to different Native gentlemen to be turned into gardens.

8. The division of land was made, as is shewn in the margin. It was stipulated that each person should form the garden according to his own plan, subject to the general superintendence of the Deputy Commissioner, Captain Hall, who, throughout the whole carrying out of the project, has been indefatigable in rendering aid and advice. The cost of the whole, amounting to about 82,000 Rs. is to be charged, eventually, to the city-tax; but meanwhile, the Native gentry who make the gardens have agreed to find the

Between Tuxallee and Bhatee Gate.	Fakeer Shumsoodeen.
Bhatee and Moree ...	Golam Mehboobsobhanee.
Moree and Lahoree ...	Ferozeooddeen.
Lahoree and Shahalmee	Abdool Majeed Khan.
Shahalmee and Moochee	Ruttun Chund.
Moochee and Ukbaree...	Shunkur Nath.
Ukbaree and Delhi ...	Ajoodhya Pershad.
Delhi and Yekkee ...	Megh Raj and Hurjus Rae.
Yekkee and Khidree ...	Muddee Shah and Kunhya Lall.
Khidree and Mustee ...	Allee Reza Khan and Raja Hurbuns Singh.

funds; in return for which the gardens are to be called after their name, though it is understood by all that this confers no proprietary right or heritable title, and moreover the gardens are to be open to all, free of all charge or obstruction.

Trees have been planted, flower beds laid out; spacious drives and walks constructed, and portions have been set aside for vegetable and fruit gardens. Fifteen cart-loads of English fruit grafts have been sent for from Seharunpore; and English flower seeds have been sown.

Thus, by the public spirited efforts of the leading citizens, the comfort of a whole town has been amply provided for in the establishment of bathing-places and a continuous supply of running water; and a people's park, two miles long, with drives and walks, has been constructed for the recreation of the masses.

9. It is unnecessary to argue here the question of the advisability of appointing Honorary City Magistrates and creating Municipal Committees for purposes of self-government. If it be desired to know whether they are an institution for good, I would point to the suburbs of the city of Lahore.

Extract from the Supplement to the Punjab Government Gazette, dated Lahore, 23rd July 1864.

REPORT OF MUNICIPAL COMMITTEE, LAHORE, FOR 1863-64.

Report.—Our Local Improvement Report for 1862-63 was duly transmitted to His Honor the Lieutenant Governor, and it contained a complete account of the operations of our Committee during that period; further reference to them is therefore unnecessary.

Committee.—On the 30th April 1863, a roobakar was received from the Deputy Commissioner of Lahore, transmitting docket No. 1292, dated the 17th April 1863, from the Judicial Commissioner, Punjab, authorizing the Members of the Municipal Committee to continue in the discharge of their duties for a further period of one year. We have, accordingly, continued to act under the authority conveyed by Government Resolution No. 703, as referred to in our Report for 1862-63. Our duties have been to attend to the requirements and convenience of the people, to promote their prosperity and well-being, to improve and extend municipal and conservancy arrangements for their health and comfort, and to undertake the management of the Municipal Tax, and the administration of the Fund.

Two Members of the Committee died during the year; Sirdar Issurie Singh and Bootah Shah. We, the remaining eleven—Dewan Ajoodeea Persaud, Nabab Allie Raza Khan, Lalla Ruttun Chund, Dewan Sunker Nauth, Fakir Shumshoodeen, Nabab Abdool Mujeed Khan, Buxhie Kunnyah Lall, Lalla Muddee Shah, Lalla Hurjus Raie, Meeah Mahomed Sooltan and Meeah Gamma, have carried on the business of the Committee. Sixty-four meetings were held during the year. We believe we have reason to congratulate ourselves on the result of our labors.

Annual Report.—On the 14th May, a roobakar was received from the Deputy Commissioner, Lahore, requesting a brief report of the improvements made, and enclosing four blank forms of Annual Returns for tabulating the income and expenditure of the Municipal Fund as administered by us. The accounts prepared, according to form, have this day been laid before us in Committee. They have been carefully examined and checked, and are hereby submitted with the following brief remarks:—

Administration of the Tax, and resulting Income.—It was originally proposed during 1862-63 to let the Municipal Tax on contract, and an offer of Rs. 76,000 was received. The Committee, however, on further consideration, with the advice of the Deputy Commissioner, thought it desirable to retain the management in their own hands. The result was that Rs. 94,494-11 was realized instead, giving an increase of Rs. 15,394 in excess of the estimate.

The management of the tax, accordingly, with few exceptions, was retained by the Committee during the year under report; also, in consequence of an increase anticipated in the expenditure, the rates on certain articles which admitted of increased taxation were raised, the

total increase amounting to Rs. 9,591-7-5. Sanction for this measure was applied for, and it was conveyed to the Committee through Deputy Commissioner's roobakarry dated 18th August 1863, transmitting docket No. 455, dated 15th August 1863, from Commissioner and Superintendent, Lahore Division, authorizing the recommendations of our Committee being carried into effect from 1st September 1863. Rs. 6,394-4 was accordingly realized during the eight months of the year.

A new tax at 3¼ per cent. was put on beasts of burden, on the Anarkullee slaughter-house, on poultry and on printed books, under sanction obtained in Commissioner's No. 518, dated 12th September 1863, to take effect from 1st September. Rs. 2,057-9-7 was realized from these sources.

To ensure a supply of good and wholesome meat to the public, new arrangements were made by the Committee, in accordance with the wishes of the official and non-official members of the Anarkullee community, for the entertainment of an Inspector on Rs. 80 and two Deputy Inspectors on Rs. 20 each to ensure and superintend the slaughter of young and healthy cattle (sanctioned in Commissioner's No. 395, dated 13th July 1863). To meet this expenditure, the tax on the city slaughter-house was doubled from the 1st July 1863. The income from this source, exclusive of the sums previously realized, was Rs. 1,868-4-8.

The total increase from all these sources amounts to Rs. 10,330-2-3, which, added to the original estimate of Rs. 76,000, gives a total of Rs. 86,330-2-3; whereas, by the careful management, attention, vigilance, and honesty of the establishment, Rs. 1,04,531-11-9 was realized during the year and credited to the fund, showing, after deducting Rs. 4,091-11-9, cost of collection, an increase of Rs. 14,109-13-9 on last year's estimate.

The total income for the year, as entered in Appendix No. V., amounts to Rs. 1,34,198-11-10; collections made during the year, as above stated, to Rs. 1,04,531-11-9; unrealized balance of last year to Rs. 1,288-13-4; miscellaneous receipts, such as value of bricks, Rs. 4,031-11-8; and cash balance to Rs. 23,446-7-8.

2. *Preparation and Examination of Accounts*—in Oordoo, was entrusted to Lalla Ruttun Chund; and in Hindee to Lalla Muddee Shah. The cheque book was kept by Fakir Shumshooddeen. The Committee desire to record their sense of obligation to these members of the Committee for the careful and efficient way in which the duties entrusted to them were performed.

3. *Original works.*—To improve and demarcate the burial ground of Meeahnee Sahib, Shah Abdool Mally and Bebee Pak Damun, and to afford convenience of shelter to the public, Rs. 447 were expended on digging a trench round these places and in planting them.

4. A Police Station of pucca masonry was built opposite the Lahoree Gate for the protection of the road round the city, under sanction of the Deputy Commissioner. The work was entrusted to Meeah Gama, and executed under his superintendence at a cost of Rs. 1,430-15-3.

5. In the Report for 1862-63, it was proposed to raise the Delhie and Lahoree Gates so as to admit of elephants and vehicles passing under them. The former work was to be entrusted to Meeah Sooltan, and the latter to be performed by contract, at an expenditure of Rs. 1,800. This year, the improvements have been greatly extended and increased. The construction of the Delhie, Lahoree, and Shahalmee Gates was taken in hand and entrusted to Lalla Ruttun Chund, Nabob Abdool Majeed Khan, and Meeah Mahomud Sooltan, members of Committee, and cost Rs. 17,097-4-4, including sums paid toward the exhibition, of which Rs. 10,268-1-5 was from the fund, and Rs. 6,789-2-11 from borrowed capital. The Shahalmee Gate under Lalla Ruttun Chund and the Lahoree Gate under Nabob Abdool Majeed Khan, have been completed with great care and taste, and are now an ornament to the city, highly appreciated by the people. The Delhi Gate under Meeah Mahomed Sooltan is still in progress, and the care which is being bestowed on it leaves no room to doubt that it will be a magnificent erection.

6. During the past year Rs. 3,855 have been expended in metalling city roads. This year, the following roads were metalled :—

I.—From Lahoree Gate to Shahalmee Gate, and thence to Buzaaz Hutta.
II.—From Kotwallee to Mustee Gate, and thence to Mootee Bazaar.
III.—From Heera Mundee to Maharajah Khuruck Singh's Havalee.
IV.—From corner of Akbarry Mundee to Kotwallee.
V.—Portions in front of Moochee, Shahalmee and Lahoree Gates to circular road.
VI.—A small portion from Bhatee Gate to Heera Mundee.

These works were entrusted to Lalla Muddee Shah and Nabob Abdool Majeed Khan, Municipal Committee. The roads were measured, and the contract rates fixed by them. The expenditure was Rs. 4,582-11-11. The pavement of these roads was in a dilapidated state, with hollows and projections of broken bricks, causing great inconvenience to passengers, cattle, and vehicles. They now present a great contrast to their former unsightly appearance, and their repair has been a great convenience to the public.

7. In clearance, filling hollows, and in levelling, Rs. 6,648-15-9 were expended; Rs. 3,475-9-10 from the fund, and Rs. 3,173-5-11 from borrowed capital. A large hollow near the Badshie Musjid was filled up. The tank opposite the Mustee Gate was cleared and deepened, and its banks renewed; another hollow outside the Moochee Gate was also filled up. These works were entrusted to Lalla Muddee Shah who arranged the contract.

8. In last year's report, it was proposed to make a branch canal round the city, and to arrange for the negotiation of a loan of Rs. 40,000 for the purpose. This year, Rs. 3,001-7-9 was paid from the fund for interest on loan borrowed, and Rs. 40,275-3-4 for expenditure incurred on the branch canal and four bathing ghâts on it. The canal was constructed by the Officers of the Canal Department, and cost Rs. 36,953-6-7. The construction of the four pucca masonry bathing ghâts was entrusted to the four following Members of the Committee, who each undertook one :—Dewan Sunker Nath, Lalla Ruttun Chund, Nabob Abdool Mujeed Khan, and Fakeer Shumshoodeen; and cost Rs. 3,316-12-9, giving a total expenditure of Rs. 43,271-11-1. The benefits accruing from the canal are too apparent to require any mention in detail here; suffice it to say that to it is due the city garden, with its perpetual bloom and freshness. The bathing ghâts, thronged every morning by crowds of the inhabitants of the city, are supplied by it; and the city drain, so valuable an agent in our conservancy arrangements, is washed and kept clean by it, and flour mill worked by it. Captain Hall, with his wonted kindness, has rendered much assistance in the construction of the canal, and it is mainly through his instrumentality and his influence with the Canal Officers that the early completion of the work is due. The Committee accordingly desire to record their sense of obligation to him.

9. In last year's report, Rs. 18,097 were entered as expenditure incurred in excavating earth work for a new city drain, and making the foundations thereof of pucca masonry. This year the Committee considered it advisable to substitute pucca masonry in lieu of the mud walls of the drain originally devised by the Assistant Engineer, for the obvious reason that during the rains the waters would overflow and carry it away. The work was carried out by Lalla Kunhiya Lall, at a cost of Rs. 8,700 paid from the fund, and Rs. 5,731-3-7 from borrowed capital, giving a total expenditure of Rs. 14,431-3-7. Rs. 1,730-12 was also paid from the fund for the construction of a pucca masonry drain in the city (Kaguz Kaban), for a kutcha one outside the Delhi Gate to Ravee Nulla, and the Summents walla in the city.

10. During the year Rs. 227-9-6 were paid from the fund for cleaning Lalla Ruttun Chund's tank and for water rate, this being a place of public resort and convenience, and Rs. 287-9-4 from borrowed capital for two pleasure boats.

11. Rs. 30-1-3 were expended in the construction of a drain bridge on the road to Kuroul at a place where water lodged.

12. Under sanction of His Honor the Lieutenant Governor, it was proposed, during the year, to make gardens round the city. Ten divisions were made and each entrusted to a Member of the Committee. The total cost of garden was Rs. 61,404-5-3, of which Rs. 16,939-5-6 was paid from the fund, and Rs. 44,434-15-9 from borrowed capital.

Garden from Delhi to Akbaree Gate was entrusted to Dewan Ajoodeea Persad. From Akbaree to Moochee, Dewan Shunker Nath. Moochee to Shahalmee, Lalla Ruttun Chund. Shahalmee to Lahoree, Nabob Abdool Mujeed Khan. Lahoree to Mooree, Sheikh Feerozoodeen. Mooree to Bhattee, Nabob Goolam Mahboob Soobhanee. Bhattee to Taxalee, Fakeer Shumshood-deen. Mustee to Khizree, Nabob Allee Raza Khan. Khizree to Ackie, Buxhie Kunhiya Lall and Lalla Muddeeshah. Ackie to Delhi, Raie Miser Maikraj and Lalla Hurjus Raie.

Where an unsightly waste of hollow and broken ground formerly existed, producing sickness and disease, there is now a blooming garden, the daily and hourly resort of thousands of the citizens.

The appearance of the town is greatly improved by it. Fruit trees and trees of umbrageous foliage have been planted, and it is contemplated greatly to increase their number.

By next year the garden, it is anticipated, will be much improved.

13. Last year, the road round the city was repaired by contract at a cost of Rs. 1,866-5-6, under superintendence of Abdool Majeed Khan and Buxhie Kunhiya Lall. This year, on account of its broken state, and agreeably to the wishes of the authorities, and under their sanction, it was deemed necessary by the Committee to re-metal the whole of it. The work was entrusted to Meeah Gama and Neezamoodeen, agents to Meeah Sooltan, and given out by contract. Rs. 3,855-9-3 were paid from the fund during the year, the balance, in consequence of the work not having been completed up to end of the year, was paid at the commencement of the present year, and will be shown in this year's accounts. This road is now a great convenience, much used by the public, and adds much to the appearance of the vicinity.

14. *Repairs.*—During the year, Rs. 2,659-6-6 were expended on repairs; white-washing, and repairing room in the Kotwallee for the Honorary Magistrates cost Rs. 49-5-6; repairs to city walls and roofing of the Huzooree Bagh, Rs. 2,072-6-3, under superintendence of Meeah Gama. Repairs to privies outside the city and to road opposite Taxalee Gate, Rs. 527-10-9.

15. *Establishment for Collection and Contingencies.*—During the year, Rs. 5,595-11-9 were paid to the establishment for collection, including pay of Inspector and two Deputy Inspectors of slaughter-houses; Rs. 27, under head "contingencies," were paid for stationery for the use of the Committee; and Rs. 695-1-8, under head "charitable institutions," for medicines and the city poor.

16. *Miscellaneous.*—Under head miscellaneous Rs. 7,220-3-2 were expended. Rs. 4,000 paid to the Agra Bank in liquidation of two instalments of loan, and the balance for purchase of conserving implements, and for cost incurred in entertaining the school lads from Umritsur, who were invited to Lahore during the exhibition.

17. *City Police and Conservancy Establishment.*—During the year, Rs. 35,104-1-2 were paid for the city police; Rs. 214-1 for chowkeedars of burial grounds; Rs. 360 for mohurirs attached to office of the Honorary Magistrates; Rs. 2,112 for conservancy establishment; pay of darogah, jemadars, and bheesties for watering roads in the city; Rs. 1,680, pay of sweepers for keeping the bazaars and city clean; Rs. 1,200, pay of sweepers for cleaning drains and public necessaries outside the city; Rs. 300 to Kohinoor Press for printing charges;—aggregating Rs. 42,470-2-2.

18. *Conservancy Management.*—During this year also, the conservancy arrangements of the city were placed under the superintendence of Dewan Sunker Nath and Nabob Abdool Majeed Khan. The city drain and public necessaries outside the city were also under the superintendence of the latter. Lalla Ruttun Chund occasionally inspected the working of the establishment and stimulated them to energy. It is owing to the exertions of these Members of the Committee and their careful management, aided by the frequent visits of the Deputy Commissioner, that the city was kept so clean and healthy. The watering of the road round the city was given out by contract, and entrusted to Nabob Abdool Majeed Khan and Buxhie Kunhiya Lall. The work was not satisfactorily done. Other arrangements will be made on the expiry of the contract.

19. *Annual Returns.*—Appendices Nos. V., VI., VII., VIII., prepared according to prescribed form, are herewith submitted. The total expenditure from the fund amounts to Rs. 1,13,346-10-10; from borrowed capital, Rs. 1,00,721-8-10; cash balance, Rs. 20,852-1-0.

20. *Mention of Establishment.*—For the able and efficient manner in which Wuzeer Singh, Darogah, Municipal Tax, performed the onerous and responsible duties entrusted to him in collecting the tax, in addition to his work as Sheristadar and Controller of our Office, Hindee writer we recommend a gratuity of Rs. 100. To the first Mohurir, Naib Darogah, and satisfaction given by them. To the weighman, Rs. 10; to the Mohurir, Collectors, and Peons, one month's pay to each, aggregating Rs. 379; and Rs. 160 to the European Inspector, and Rs. 10 to each of the two Deputy Inspectors of slaughter-house, through whose exertions an increase of Rs. 748 was realized;—amounting in all to Rs. 619. In taking into consideration the increase of work since 1859, when the pay of the darogah was fixed at Rs. 80, and the heavy and responsible duties that now devolve on him, we strongly recommend an increase of his salary to Rs. 50 per month, and that of the Hindee writers from Rs. 6 to Rs. 10.

From the Commissioner and Superintendent, Lahore Division, to the Secretary to Government, Punjab,—(No. 209, dated the 9th July 1864.)

Submits for the perusal of His Honor the Lieutenant Governor a translation of the Local Improvement Report for 1863-64, furnished by the Municipal Committee of the city of Lahore.

Remarks that he considers this Report most satisfactory.

From the Secretary to Government, Punjab, to the Commissioner and Superintendent, Lahore Division,—(No. 1411, dated the 15th July 1864.)

I am directed to acknowledge your No. 209, dated 9th instant, and to request that you will have the goodness to convey to the Municipal Committee of Lahore, the Lieutenant Governor's acknowledgements for their zealous and very successful exertions during the past year.

The translation of the Committee's Report, furnished with your docket, will be published as a Supplement to the *Punjab Gazette*.

APPENDIX V.

Comparative Return of Income and Expenditure of the Municipal Fund of Lahore for 1863-64 *and* 1862-63.

FUND.		1.	2.	3.	4.	5.	6.	7.	8.	REMARKS.
		ASSETS.			EXPENDITURE.					
		Opening balance in hand.	Income during the year.	Total assets for the year.	Original works.	Repairs.	Establishment.	TOTAL.	Closing balance in hand.	
Municipal Fund	1862-63 ...	17,544 2 2	91,404 2 5	1,08,948 4 7	31,976 5 4	3,201 7 9	*50,324 0 5	85,501 13 6	23,446 7 1	* Includes pay of city police.
	1862-63 ...	23,446 7 1	1,10,752 4 9	1,34,198 11 10	54,609 0 11	2,649 6 6	*56,008 3 5	1,13,346 10 10	20,852 1 0	

APPENDIX VI.

Classified Abstract of Expenditure from the Municipal Funds, Lahore, for 1863-64.

ORIGINAL WORKS.

CIVIL ADMINISTRATION.

Ecclesiastical	Rs.	447	0 0
Judicial		1,430	15 3

PUBLIC IMPROVEMENTS.

Municipal.	*Town Buildings*	Rs.	10,268	1 5
	Paving Streets and Station Roads ...	,,	4,582	11 11
	Lighting	,,	3,475	9 10
	Water Supply	,,	3,001	7 9
	Sewage, including Station Drainage ...	,,	10,430	12 0
Agriculture.	*Tanks and Wells*	,,	227	6 9
	Drainage	,,	30	1 3
	Arboriculture	,,	96	0 0
	Forests (City Garden)	,,	14,843	5 6
	Metalled Roads	,,	3,855	9 3
	Total Original Works, Rs. ...		54,689	0 11

REPAIRS.

PUBLIC IMPROVEMENTS.

Municipal	Rs.	2,624	6 6
Communications	,,	25	0 0
Total Repairs Rs. ...		2,649	6 6

ESTABLISHMENT AND CONTINGENCIES.

Establishment	Rs.	5,595	11 9
Contingencies	,,	27	0 0
Dispensaries, Poor House	,,	695	1 8
Conservancy	,,	7,220	3 10
Miscellaneous Establishment	,,	42,470	2 2
Total Establishment Rs. ...		56,008	3 5
Grand Total Rs. ...		1,13,346	10 10

APPENDIX VII.

Detailed Statement of Road buildings or other original works, and of repairs upon which expenditure has been incurred out of the Municipal Fund of Lahore during 1863-64.

Description of work and repair.	Expenditure previous to 1863-64.	Expenditure during 1863-64.	Present state.	Authority and Remarks.
ORIGINAL WORKS.	*Rs. As. P.*	*Rs. As. P.*		
Trench round Native burial ground	... ...	447 0 0	Completed.	
New Police Chowkee outside Lahoree Gate...	... ...	1,430 15 3	Ditto.	
Raising and improving Delhie Gate	1,100 0 0	50 0 0	About half of masonry work completed.	Rs. 2,000 paid besides from loan.
Ditto ditto Lahoree Gate	700 0 0	3,123 7 11	Completed... ..	Ditto 2,000 ditto ditto.
Ditto ditto Shahalmee Gate	... ...	3,563 5 6	Ditto	Rs. 2,782-8-11 ditto ditto.
Contributions towards Exhibition	... .	3,531 4 0		
Road from Kotwallee to Mustee Gate and thence to Buzaz Hutta ...	... ...	1,058 1 5	Ditto.	
Ditto Lahoree Gate to Shahalmee and thence to Buzaz Hutta..	... ...	867 4 0	Ditto.	
Ditto Heera Mundee to Bhatee Gate	500 0 0	311 4 0	Ditto.	
Ditto Heera Mundee to Havalie Maharajah Khurruck Singh ...	... ...	692 2 6	Ditto.	
Ditto corner of Akbarie Mundee to Kotwallee	... ...	199 4 0		
Portions of road in front of Lahorie, Moochee, and Shahalmee Gates	... ...	1,454 12 0	Ditto.	
Clearance	6,312 13 2	3,475 9 10		
Canal	... ...	3,001 7 9	Ditto	Rs. 40,270-3-4 paid besides from loan.
City Drain outside...	18,097 0 0	8,700 0 0	Ditto	Rs. 5,731-3-7 ditto ditto.
Kutcha Drain from outside of Delhie Gate to Ravee Nulla, pucka drain in city at Kaguz Koopan, &c.	... ...	1,730 12 0	Ditto.	
Ruttun Chund's Tank outside Shahalmee Gate	... ...	227 6 9	Ditto	Rs. 287-9-4 ditto ditto.
Drain bridge on the Karowl Road	... ...	30 1 3		
Arboriculture	... ...	96 0 0		
City gardens	... ...	16,843 5 6		Rs. 44,464-15-9 ditto ditto.
Metalled road round city	... ...	3,855 9 3		Works completed after end of year remaining expenditure will be shown in current year's accounts.
REPAIRS.				
Repairs to city walls and public necessaries...	... ...	2,624 0 6		
Ditto to road round the city	... .	25 0 0		

APPENDIX No. 2.

tract from the Report of the Commission of inquiry into the Police of the North-Western Provinces, dated the 1st September 1863.

) The increase of municipal contributions.

21. We would urge the equalization and increase of the contributions made towards the Police from the large cities and towns in the North-Western Provinces. This is not an introduction of a new principle, but carrying out of one which has been fully acknowledged and partially acted on. In the olution of the Government of the North-Western Provinces, No. 767A., dated 2nd July l, paragraph 18, the Lieutenant Governor gave the following directions:—"It is expected iat all cities and mofussil towns, bazars, &c., to which Act XX. of 1856 may have been, may hereafter be extended, or in which the system of town-duties or octroi may have een, or may hereafter be introduced, shall defray the entire cost of the Police which has een allotted to them respectively. And it will be the duty of all Magistrates of Districts provide adequately for this demand upon their Municipal Funds." And further, in paraoh 22, it is enjoined that "the Inspector General of Police, whenever he may find that the ost of the Police, in any city, town or bazar, is not covered by the contributions to the eneral Police Fund, will call on the Magistrate of the District to make up his contribution the amount required, or if the Municipal collections should not admit of this, then to ncrease the assessment in such degree as he may find practicable, without exceeding the mitations imposed by Section 11, Act XX. of 1856."

22. Again, in a letter dated 17th May 1861, it was directed that the necessity of extending the operation of Act XX. of 1856, or alternatively of introducing the system of duties, or octroi into cities where the Municipal contributions fell short of what might be reasonably pected, should be pressed upon the Magistrates.

23. We, however, in the course of our review have observed that though much has been e towards carrying out these orders, the amount contributed by the different towns towards Police is very unequal. Some cities contribute fairly, but others very inadequately, and y towns, although of considerable size and wealth, contribute nothing. The annexed ement, Appendix D., shews the amount contributed by the municipalities in the different ricts. It will be seen that in the large and now prosperous district of Goruckpore, and the district of Benares, only one town in each, Goruckpore and Benares themselves, contri-; in the districts of Mirzapore and Agra, only two in each contribute. Indeed in the rut Division alone, as it seems to us, have the wishes of Government in this respect been ied out. Further, we have ascertained that from the important and daily increasing station town of Allahabad, only Rs. 900 per mensem are devoted to the purposes of Police, pared with

Rupees 1,985 from Benares,
do. 1,650 from Bareilly,
do. 1,434 from Futtehgurh,
do. 1,373 from Cawnpore,
do. 1,250 from Agra,
do. 936 from Meerut, and
do. 924 from Shahjehanpore.

ard being had to these inequalities and to the paucity of contributions from some districts, uggest that the special attention of the Commissioners of Divisions be called to the subject. y might be directed to bear the matter prominently in view during their cold weather s, and to report after six months what progress they have made in equalizing and extending contributions from the cities and towns within their jurisdiction.

24. We hold that all the Police employed in duties, the performance of which is necessitated solely by the existence of the town, should be defrayed by the municipalities. These duties are the watch and ward of streets, bazars, serais and ghâts, the protection of life and property, the preservation of peace, the prevention and detection of crime within the town. It is advisable, however, that a tract of country round each large town should be under the charge of the Officer at the head of the city Police, and that such Officer should belong to the General Police. For these reasons, and also for the performance of Government duty, such as the guard of Government property, the serving of processes, the custody of prisoners, it is necessary that there should be a body of Police, paid from the State Revenues in each city. We do not think that it is possible to lay down any fixed proportion in which to divide the cost of Police between the municipality and the Government. One strong post of Police paid from the general revenues should be sufficient within each town or city, and this post should be supplemented by Police paid from the Municipal Funds to the extent of the number of men and Officers required for the effective performance of the Police duties, within the limits of the town or city. This rule, however, should be relaxed where the suburbs are inhabited by an agricultural population. And also in cities where the population fluctuates considerably, as at Benares or Muttra; owing to the influx of pilgrims or visitors, the permanent population can hardly, with fairness, be called upon to pay for the Police required on this account. It is obvious, therefore, that the proportion between the State and the Municipal contributions will vary with the size of the town, the extent and the position of the suburbs, and the nature or character of the inhabitants.

25. We have increased the strength of the first class Police stations located in the large cities to five Officers and twenty men, but for obvious reasons we have not been able to propose the complete withdrawal of the Police at present posted in those cities in addition to this strength, while the municipal contributions remain at their present scale. The annexed Statement E., of the Appendix, will show the strength respectively of the General and Municipal Police proposed to be posted in the larger cities, and the saving which would result were the principle here laid down to be carried out, as far as it now goes. But we are of opinion that it might be extended, as we have already stated in paragraph 23. This statement only relates to the larger cities in the North-Western Provinces, and no account is here taken of the large reduction which would be effected, were the provisions of the Act extended to places which now contribute nothing, and were the contributions in the smaller cities increased to what we consider their legitimate amount.

26. It is right to add that the highest pay of his grade, 70 Rs. per mensem, has been proposed for the Officer in charge of the Police station in the larger cities; but we recommend that this pay be raised from the Municipal Funds, so as to range between 200 and 100 Rs. per mensem.

27. We here take the opportunity to recommend the adoption of the system prevalent in some of the cities of the Punjab, and attended there with great advantage, under which the members of the Municipal Committees have been created Honorary Magistrates, and two of them sit together in the city for the trial of petty cases. One of the beneficial results of this measure, and that which justifies its recommendation in this report, is that it will materially lighten the duties of the Police in procuring the attendance of accused persons and witnesses before the Courts. The members of the Municipal Committee should be freely consulted on matters connected with the Police, and should be in every way encouraged to take an interest in the subject. They might with advantage be allowed to have some voice in the appointments to the Police, with a view to obtaining men, who command the confidence of the inhabitants, for the performance of the important duties of watch and ward. In cases where there may be no Honorary Magistrates, the work would be more easily performed than at present, were one of the Magisterial staff to sit for an hour of a morning at the principal Police station within the city so as to dispose of the cases of the day, instead of having them forwarded to the Cutcherry, which might be situated at a distance from the city.

28. The remarks recorded above, in regard to the contribution of sufficient funds for the payment of the Police employed, apply equally to cantonments. In the cantonments of Bareilly,* the Cantonment Police appear still supplemented by men paid from the State Revenues.

* In Bareilly Cantonment one Officer and eight men are allowed from the General Police.

29. It is believed that in some cantonments and stations the custom of entertaining private watchmen still prevails. It seems impossible to deprive individuals of the option of so doing, if they find it necessary to incur this expense in addition to that of contributing towards the Cantonment or Municipal Funds. But the necessity, where it exists, does not reflect to the credit of the organized Police, and forms material of just complaint to the inhabitants, who are thus subjected to a double tax. The remedy lies with the Police authorities, and in the provision of a more effectual watch and ward over property.

APPENDIX 3.

REPORT

UPON THE

TOWN-DUTIES OF THE BENGAL PRESIDENCY,

October 1833.

Page.

The town-duties are not liable to all the exceptions which may be taken to the inland customs xxiii

Principal objections to the town-duties—

1st. The inconvenience to the people arising from the universal search obliged to be exercised at the entrances to the towns xxiii

2nd. The injurious effect of town-duties upon manufactures xxiii

3rd. Their injurious effect upon trade xxiv

4th. The extreme partiality of the tax as regards the people xxviii

5th. And its unproductiveness to Government in consequence of this partiality xxx

6th. The town-duties diminish the efficiency of the preventive system for the realization of the custom revenue xxxi

---

The annual produce of the town-duties since they were first put upon their present footing in 1810 ... xxxii

The expense of collecting them xxxii

The extensive smuggling practised, and the difficulty of preventing it xxxiii

---

The great objection to the town-duties is their injurious effect upon trade xxxiii

Their pernicious influence upon agriculture xxxiv

---

The town-duties are part of the remains of the barbarous system of universal taxation prevalent under the native governments. The measures which we adopted for the purpose of correcting their evils have only made them worse, and it is to be hoped that they will now be finally abandoned xxxiv

If this be impracticable, it would be desirable in the next degree that they should be abandoned at once at all the towns on the western frontier, and that at the rest they should be gradually remitted to an amount equivalent to the annual increase of the custom duties, until they are all absorbed xxxiv

---

The reason that few authorities have been quoted in this report xxxv

---

The town-duties considered as a fund applicable to the improvement of towns xxxv

The objections to the plan of retaining them for the purpose—

1st. They injure towns by depressing their trade and manufactures far more than they can improve them by furnishing means for the erection of public works xxxv

2nd. The assignment of the town-duties as a fund for the support of public works would inevitably lead to waste xxxvi

The proper mode suggested of providing funds for the improvement of towns xxxvi

In some respects the town-duties are less exceptionable than the inland customs. Their operation is confined to particular spots, and to a smaller number of goods, and there is no obligation to take out rowannahs beforehand, but in other points they are open to serious objection.

For the sake of levying a duty upon eight articles consumed in towns, *all* their consumption and *all* their trade, comprising several hundred different articles, and passengers of every description, are subjected to the annoyance of search. It is an inseparable characteristic of taxes levied on goods in transit, that the inconvenience attending their collection extends to everything and almost to every person passing by the same route as the article taxed. The only way to mitigate the evil is to limit the exaction of this class of taxes to as few places as possible. When they are confined to the foreign trade of a country, they are tolerable. This branch of industry is mostly in the hands of wholesale merchants, and the community at large have personally so little connexion with the frontiers of the kingdom, that they may for the most part be unconscious of the existence of the impost. But duties on goods in transit are intolerably vexatious when they come to be applied to the more frequent intercourse of the society within itself, and particularly when they affect the points towards which all internal intercourse converges,—the towns and cities of a country. These are the general rendezvous, both of trade and of almost every other kind of business and pleasure, and a place could not possibly be chosen for the collection of a tax levied by the application of search upon goods passing along the high roads, where it would put the society to greater inconvenience. Every cart, every pony laden with fodder for the supply of the city, must be searched; and at Delhi, it was formerly carried to such an extent, that even *persons* were examined. Men and women were in the habit of bringing in salt under their clothes, bound round their body in bags.

The limitation in the number of articles liable to duty would afford some alleviation, if it were not that, under the circumstances under which town-duty is levied, smuggling can be carried on in very small quantities at a time, and minute search is therefore necessary. Even where the best preventive system exists in the Custom Department, the utmost we can expect to accomplish is, to secure the duties on considerable quantities of goods belonging to the wholesale merchant. Petty smuggling can never be completely stopped, and there must always be a certain space inside each line of chowkeys, from the consumption of which Government can derive no revenue: the limits of this space being determined by the distance to which it is worth a person's while to carry two or three seers at a time of a taxed article, for the sake of avoiding the duty. In a customs line, after making this deduction, the trade of the rest of the country is brought under the contribution in the hands of the wholesale merchant; but in the case of town-duties, the whole town may be supplied by retail. The chowkeys are so near that it is always profitable to smuggle articles in small quantities, and hence arises the necessity for minute search.

Another objection to town-duties is the way in which they interfere with the freedom of manufacture. If an oil-mill or sugar-mill were to be established within the limits of the town-duty chowkeys, the undertaker would have to pay five per cent. more than if it were established outside. This grievance was brought to the notice of the Board of Customs in a representation from the merchants at Calcutta, dated the 17th of December 1831, a copy of which will be found in the Appendix, No. 1: but it still remains unredressed. The only remedy that could be applied, less than the abolition of the town-duties, would be to allow a drawback on re-exportation, or to permit the manufacture to be carried on in bond. Either plan, however, it is to be feared, would be impracticable; for, as the natives would claim the same privilege, persons must be employed to ascertain by actual inspection that each of perhaps fifty or one hundred

small despatches per diem were really exported out of town. If these people were paid highly, the expense would be excessive, and if they were paid at the present custom-house rates, they would assuredly take bribes, and allow the goods to remain snugly in town; and, at all events, the minute surveillance which they must exercise over the manufacture would make the tax even much more odious than it is at present. For the sake of the Government revenue, it is to be wished that the system of giving drawbacks should not be extended. They everywhere lead to fraud; and such is the loose morality of the town-duty establishments, and the facility which exists for smuggling, that if they were to be introduced *there*, the revenue must suffer to a great extent. The procuring of drawback would immediately become a trade by which numbers would gain their subsistence. Goods would be smuggled into town; and, after obtaining a drawback on them, they would after all be consumed within the limits; and if only one custom-house peon could be corrupted, drawback might be procured even where no goods at all were in existence.

Such is the effect which the town-duties have upon the manufactures carried on in articles subject to them, and there can be no doubt that it is a real practical grievance. Instances might be mentioned up the country as well as in Calcutta, in which the establishment of sugar-mills has been prevented by this partial impost. Towns are the natural seats of manufactures. The capital, enterprise, and intelligence of the country principally reside there, and employments can nowhere else be extended and sub-divided as they can in the great assemblages of people who congregate in towns. One of the articles excluded is the great staple, the expected improvement in the mode of growing and manufacturing which affords one of the principal grounds of hope for the renewed prosperity of the country. After all that has been said about the injustice of England in excluding our sugars, it would hardly be believed that, by a fiscal regulation in India itself, sugar cannot be manufactured in most of the principal towns of the country, except for the consumption of the towns themselves; or, in other words, that in those situations where the greatest facilities exist for refining our sugar, and fittting it for exportation to England, the improvement of the manufacture, by the application of expensive machinery and the sub-division of labour, cannot be carried beyond the means which the limited consumption of a single town affords. If the undertaker were to attempt to extend his operations by supplying the country in the neighbourhood or the foreign market, he would be immediately undersold by the sugar manufactured outside the limits of the town-duty chowkeys.

But the most serious objection to this tax is the injurious effect it has upon the trade of the country. The town-duty tariff includes salt, sugar of every description, tobacco, ghee, beetle-nut, turmeric, oil and oil-seeds, and pulse, all of which are great staples of the trade of this country. The town-duties are intended to be levied merely on the consumption of the towns, and the spirit, and perhaps the letter of the law, requires that goods which are brought in merely to be disposed of and sent away again in the ordinary course of trade should not be subject to the impost. In practice, however, it is impossible to distinguish those articles which are intended for the consumption of the town itself, from those which are brought merely for the purpose of being sent away again; and if goods were to be admitted duty-free into a place, on the assumption that they would not be sold there, the town-duties might be defrauded to any extent. The actual result is, that they have everywhere been levied on the enumerated articles, upon their entering the prescribed limits, without any exception in favor of the general trade.

This state of things involves an evil of serious magnitude. Merchants, being thus subjected to double duties on taking their goods to the great town, of course cease to frequent them as places of trade, and resort, instead, to other marts which are established for the purpose in the neighbourhood. Thus Bowanny, Shamlee, Bheree, Rewarree, and Shahderah have grown up on all sides of Delhi to be flourishing places, while no trade whatever is carried on at Delhi itself. Hatras, which is not burthened with town-duties, is a more flourishing place than Agra, and the whole of the trade would probably remove thither, if it were not necessary to take the Bhurtpore salt to Agra for the purpose of embarking it for the eastward. There is no

place in the interior of India better adapted to become a place of great trade than Allahabad, in proof of which many rich native merchants actually reside there. Such, however, is the effect of the town-duties, that they cannot carry on their trade at the place where they reside, and they have been obliged to establish two marts, called Jhoonsee and Sirsa, just outside the town-duty limits, in order to transact their business. These are thriving places; but at Allahabad itself nothing is bought or sold, except for the consumption of the place.

The existence of the same burthen at Mirzapore gave rise to the establishment of Turnbull Gunge at Chunar, where a portion of the goods intended for the Deccan used to be prematurely landed and sent to the Kutra Pass, by a circuitous route, in order to avoid the town-duties. The expense and inconvenience attending this plan, however, made it almost as bad as the original grievance, and the merchants continued to bring the greater part of their goods on to Mirzapore, and to pay town as well as custom duty, until A. D. 1828, when they established ware-houses just outside the town-duty limits, where the goods were landed and conveyed to the Deccan without payment of this extra tax. This went on till 1831, when the Governor General went in person to Mirzapore, and the merchants of the place laid before him a statement of the hardship to which they were exposed from not being able to bring the goods intended for the Deccan within the precincts of the town. This led to the establishment of a ware-housing system, which subsists at the present time, and all goods included in the town-duty tariff, which are destined for the Deccan, must be taken on their arrival at Mirzapore to a particular ware-house, outside the town, where they remain under charge of the officers of Government, until they are sent away. The effect of these changes upon the town-duty collections of the place will be seen from the following statement of their annual amount, since 1820, received from the Revenue Account's Office:—

1820-21	73,863
1821-22	62,627
1822-23	57,656
1823-24	50,151
1824-25	45,111
1825-26	38,712
1826-27	34,813
1827-28	41,146
1828-29	36,579
1829-30	30,701
1830-31	31,037
1831-32	25,908
1832-33	23,314*

Within this period they have gradually fallen off two-thirds, or from Rs. 73,863 to Rs. 23,314, according as the Deccan trade was successively withdrawn from the payment of town-duties: first, by the establishment of Turnbull Gunge; then by the establishment of the ware-houses immediately outside the town-duty limits; and lastly, by the establishment of the ware-housing system inside those limits, but still outside the city. Although an improvement upon the former plan, the obligation of ware-housing the goods intended for the Deccan at a particular place outside the town, and under strict rules, is a serious burthen upon the trade. That it is so felt is evident, since the merchants have never requested that the plan should be extended to the goods belonging to the eastern and western trade, of which such as are subject to town-duty are not disembarked from the boats at all. While the merchants are paying hire to town-duty are not disembarked from the boats at all. While the merchants are paying hire to the owner of the Government ware-house, their own ware-houses are probably lying empty; and, besides this, they are subjected to the inconvenience of having a portion of their goods kept at a distance from the rest, under the separate charge of the officers of Government.

* According to a statement furnished last year by the Board of Customs, the Mirzapore town-duty collections for the years 1829-30, 1830-31, and 1831-32, are as follows:—32,084, 35,127, and 27,075. This Statement shews the gross, and the other the net proceeds, which accounts for the difference.

Much time is necessarily lost in going to and fro, and the facilities for calling the attention of purchasers to the goods, and for the ready transaction of business in general, are considerably diminished. When to the expense and loss of every kind suffered by the Mirzapore merchants from the ware-housing system is added the expense of the ware-housing establishment, and of the establishment for the collection of the town-duties themselves, this will appear indeed a wasteful tax, all this complicated and oppressive machinery being kept up to secure an annual collection of only Rs. 23,314.

In the year 1831-32, 52,596 maunds of fine sugar, which paid in custom-duty Rs. 20,151, were sent across the Mirzapore frontier in progress to the Deccan, and the sum realized in town-duties on the same article at Mirzapore, in A. D. 1832,* was only Rs. 5,140 on 12,842 maunds. From this it appears that for the sake of levying Rs. 5,000 in town-duty from 12,000 maunds of sugar, four times that quantity of sugar, yielding four times that sum of money in custom-duties, was forced to undergo the ware-housing process. Although not liable to town-duty, this important trade with the Deccan must be subjected to these or some other severe restrictions, for the sake of securing the local tax, as long as it exists. Even now the loss suffered by the merchants on the Deccan trade cannot be much less than the whole sum collected by Government in town-duties, and as the trade increases it will amount to a great deal more. A loss of only one and a quarter per cent. on the sugar sent to the Deccan would make up the Rs. 5,000 received in town-duties from this article; but the loss really suffered is much more. This, too, is the best form under which the town-duty exists. In almost every other up-country town it leads to the total exclusion of the trade in town-duty articles, the tax being levied without exception from these goods upon their coming within the the prescribed limits.

The Deccan trade is annually increasing, and the duty in the past year exceeded that of 1831-32 by nearly Rs. 35,000. This is partly to be attributed to the new road, and partly to the establishment of the ware-housing system; but if the restriction were to be entirely removed, and merchants were allowed to ware-house their goods where and how they please, a much greater improvement would certainly take place. Government can never be a gainer by local duties which stand in the way of the full development of more extended branches of trade. The Deccan trade, which depends upon the consumption of vast countries on both sides of the frontier, is capable of almost unlimited extension, and every new facility given to it may bring thousands of new consumers within its scope. The town-duties, on the other hand, depend upon the consumption of the inhabitants of the single town of Mirzapore; and, do what we will, this branch of revenue cannot be much improved.

What has been said above affords a very imperfect illustration of the injury which is done to the general interests of trade by the town-duties. The Deccan trade forms only a very small portion of the whole trade of Mirzapore, much the largest share of which is carried on between the upper and lower Provinces by the Ganges. In the former, the great staples subject to town-duty are only forced into a Government ware-house; while, in the latter, they are not permitted to land at all without payment of the town-duty, which amounts to a virtual exclusion, and thus the trade of this great mart is hampered and embarrassed in both its great branches. Commercial entrepôts may be considered in the light of vast instruments of the trade of a country. The opportunity of the ready purchase and sale of almost any kind or quantity of goods, accumulated capital, extended credit, greatly increased facility of settling accounts, and general commercial information, meet here as in a centre. In short, almost all the assistance which society or general combination of effort can give to commerce is represented by the assemblage of merchants in entrepôts, and whatever tends to check the full operation and improvement of these mighty engines of trade, tends in a much greater degree to check the trade itself. It is not the injury done to the machine, but the work which is left undone is consequence, which is deserving of regret. The depressing effect upon the town of

* It will be observed that these periods do not exactly correspond—the one being the official year 1831-32, and the other the year A. D. 1832; but they both embrace an entire year, and may fairly be taken to represent the transactions of the general and local trade of the time.

Mirzapore itself, produced by the imposition of a partial tax, may, to a certain extent, be estimated; but the loss to the country from the diminished use of a great entrepôt admits of no calculation. Situated about the centre of the valley of the Ganges, and being the point of commercial intercourse between the upper and lower Provinces, Mirzapore is the greatest trading place in the interior of India, and Calcutta and Bombay probably do not exceed it in the total value of the goods which pass through its medium. Yet, for the sake of a paltry tax of Rs. 23,000 a year upon the particular consumption of the place, the whole of this vast trade is placed under the most injurious restriction. No doubt Mirzapore is a flourishing entrepôt, but would it not be much more so if sugar, tobacco, ghee, and other staples, subject to the payment of town-duty, could be freely landed and ware-housed there, instead of being either entirely excluded or subjected to the process of a Government ware-housing system? To such an extent do the regulations of Government tend to dissocialise this place, and study, as it were, to deprive it of its character of a great commercial entrepôt!

A similar instance is to be found at Banda, the capital of Bundelcund. The great export staple of the Province is cotton. Not being subject to town-duty, business can be freely carried on in it, and great convenience results to the general interests of trade from the annual assemblage of merchants at Banda during the cotton season. Sugar, tobacco, and other articles which compose the returns received from the eastward, on the other hand, are subject to town-duty, and they cannot, therefore, be brought to Banda. In substance, then, the law amounts to this—that Banda may be a place for buying and selling cotton, and nothing else. The eastern staples, being scared away from Banda by the town-duties, are sent direct from the ghâts of the Jumna to their several destinations; the merchants are put to a heavy expense by being obliged to keep gomashtahs at all those places, and the Province is deprived of the inestimable advantages which would result from the possession of a central entrepôt.

In 1808, the Banda town-duties were discontinued, being thought too inconsiderable to be worth retaining. They yielded at that time Rs. 2,068-9-10. When the town-duty regulation was passed in 1810, the duties were again imposed, apparently through inadvertence; and last year they yielded Rs. 4,800. From the following statement, furnished by Mr. Truscott, of their annual produce, since they were re-established, it appears that the average annual collection, during the latter half of this period, is less than that of the former, by Rs. 139-13-3; or, in other words, instead of having become more productive during the last twenty-three years, they have fallen off in the above proportion:—

Year.	*Amount.* Rupees.
1810-11	3,500
1811-12	2,275
1812-13	4,600
1813-14	3,600
1814-15	4,711
1815-16	5,112
1816-17	5,525
1817-18	5,650
1818-19	6,200
1819-20	3,600
1820-21	4,450
1821-22	4,600
1822-23	4,100
1823-24	4,401
1824-25	4,605
1825-26	4,000
1826-27	4,001
1827-28	4,005
1828-29	4,001

1829-30	4,601
1830-31	5,101
1831-32	4,600
1832-33	4,800

This scale of collections furnishes a correct index to the actual state of the town of Banda, which, if it has not deteriorated, has improved as little as it is possible to conceive, during the period it has been in our possession. Every practicable relief is required for this suffering Province; and among other means of restoring its ruined agriculture, the progressive increase of a flourishing commercial capital must be allowed to be of some importance. The presence of our troops, the civil and criminal courts, and the office of the political authority of the Province, hold out to the native merchants the advantages of security, of a ready adjustment of their civil claims, and of a general attention to their interests, as connected with the affairs of the adjoining foreign States. The situation of the place also admirably adapts it for becoming the centre of the trade of the Province, and the removal of the town-duties would soon be followed by the calling in of the scattered establishments which the merchants of the place are now obliged to keep up at the neighbouring towns, and by the accession of many new comers from the petty marts in the independent States, upon the immediate frontier of which Banda is situated. These results, far from being ideal, are fully warranted by the actual circumstances of the place. Many merchants already reside there, and many others resort there during the cotton season. These carry on at present all the trade which the town-duties will permit them, and after this restriction has been removed, the imports as well as the exports of the Province will be brought to Banda, and the place will become established as a mart. When once it assumes this character, which it never can until the town-duties are got rid of, it will certainly grow up to be a considerable place. By referring to the extract from his Report in the Appendix, No. 2, it will be seen that Mr. Truscott has expressed the same opinion on this subject, as myself, in much fewer words. The strong sense I entertain of the inexpediency of the tax has led me, perhaps, to be more prolix than is necessary.

With regard to the restrictions under which the maritime trade of the country is placed by the town-duties, I will not weaken the effect which the plain narrative of them must produce upon the mind of every unprejudiced person, by attempting to comment on them. The rules will be found at length in the Appendix, No. 3. While perusing them, it must be borne in mind that town-duty is not so much as claimed from any part of the trade which is so burthened and put in trammels. A serious obstruction is placed at the great door of the country for the sake of exacting a due only from what stops in the porch, and the whole of our intercourse by sea with foreign nations is subjected to the inconvenience, and part of the expense of a tax, merely for the purpose of levying a duty upon the *consumption of Calcutta*. If the exportation of sugar increases, as we hope it will, the loss to the merchants from the restrictions imposed upon the trade with Great Britain, in this article alone, will soon exceed all that Government realizes from the local Calcutta duty.

Another objection to the town-duties is, that they are a partial tax, falling only upon a small portion of the people, while the others are entirely exempt. All the subjects of the same Government have a right to be placed on an equal footing with respect to taxation, and no just reason can be assigned, why the inhabitants of one town should have more to pay for their ghee, sugar, and tobacco, than those of any other town or village. But this original inequality, great as it is, bears no proportion to that which arises out of the operation of the tax upon the trade and manufactures of the places burthened with it. Upon whatever town it may be imposed, it amounts nearly to the same thing as if a sentence of exclusion had been passed upon it, from its share in the trade of the country, and the manufacture of some of its principal staples. This is an inequality, indeed. Trade and manufactures are as much the natural source of the prosperity of towns as agriculture is of the country, and here we have a tax which places a few towns upon which it is imposed under the most serious disadvantage

with respect to these branches of industry, compared with the remainder, which are left entirely free.

Of all the cities and towns in the upper and lower Provinces, town-duties are levied only from twenty-three. No particular reason can be assigned why these should be taxed more than the others. It is generally supposed that they were selected on account of their size; but the size of the place in which a person lives is no just criterion of the share which he is bound to contribute to the support of the public burdens. What equity is there in a person who lives in a large town having his articles of daily consumption taxed higher than another who lives in a country village? If anything, the former is most deserving of favor; for, as the necessaries of life are always dearer in large towns, they are less able to bear an additional burthen of taxation. Calcutta is unequally burthened, even compared with the other towns subject to the tax, having to pay five per cent. upon its fuel, which none of the others have. This is not merely an article of domestic consumption, but is also used, sometimes in very large quantities, in a variety of manufactures, each of which is placed under a disadvantage to the extent of the duty paid on their fuel, compared with similar manufactures which are carried on in the country or in other towns.

But, allowing that the superior size of a place is a just reason for imposing a partial tax, even this plea is wanting in a great variety of cases. Many places, not subject to town-duty, could be pointed out, larger and more populous than Paniput, Etawah, Aligurh, and Banda. Gya alone, where there is no such tax, is probably as large, and is certainly much richer than all these four places together. As far as I have observed, the basis on which the tax was intended to be imposed was the relative size of places; but as the persons who were the advisers of Government on the occasion had no accurate knowledge on this subject, it has really fallen on different places according to their relative notoriety, and because a town happened to have a great name, it has been burthened more than many others, which were better able to endure a heavy weight of taxation. This original inconsistency has since been greatly aggravated by the effect of the duty, which has, in every case, been to depress the places subject to it, and to increase others at their expense.

No fair adjustment of the tax can ever take place. It contains within itself a principal of inequality, which will pursue it through every change that can be made. The unequal burthen upon articles of consumption might not have much effect upon population, though no doubt it would have some. If the situation of affairs were the same in other respects, a person would probably not remove from a place where he was already residing merely for the sake of getting his tobacco and ghee ten per cent., and his sugar five per cent., cheaper; but if he had to choose a place of residence for himself, the superior cost of provisions at a town subject to to these duties would no doubt furnish one motive for not settling in a place so burthened. The inequality of the tax as regards trade and manufactures, however, has a very marked effect in checking the increase of population. Although a person might afford to pay an extra five or ten per cent. on the articles consumed in his family, he cannot afford to do so on the whole of his trading and manufacturing capital; and hence trade and manufactures cannot abide in a place so taxed, and population migrates with them. Hence a perpetual tendency to fluctuation is kept up, depressing the wealth and population of those places where town-duties are established, and adding to those of the towns where there are none. If town-duties were to be imposed on any number of places, this process would still go on, and the inequality and injury would only be so much the more aggravated as the depressing effects of the tax would be extended to a greater number of places. Pursue trade and manufactures with unequal duties as much as you can, and they will still elude your grasp, and population will go with them.

Wealth is more easily removed than men, and hence it follows that places not subject to the town-duties become rich faster than they become populous, and places subject to them have generally a large population compared with their means of subsistence. This is a practical result, of which a variety of instances might be pointed out. Bowanny, Hatras, Gya, and many other places not subject to the tax, are not only more populous than Paniput, Banda, and others which are subject to it, but they are also much richer in proportion to their population,

and therefore better able to pay it. This circumstance adds greatly to the inequality of the tax. Delhi, Allahabad, and most of the town-duty towns possess a very large population, with only very slender means, in comparison with others, of paying an extra tax.

It hardly requires to be remarked, that the continual fluctuation in the locality of mercantile business which the town-duties cause is in itself a great evil, inasmuch as it detracts from the security of property, and diminishes the inducement to permanent investments of capital.

The same cause which makes the town-duty tax partial and unequal as regards the people makes it unproductive as regards the Government. Being levied from only twenty-three towns, while all the other towns and villages in the country are entirely free, the number who contribute to it bear a very small proportion to the whole population.

The names and estimated population of the towns, subject to the tax, are as follows :—

Calcutta	4,00,000
Chittagong	35,000
Dacca	67,000
Hooghly	15,000
Moorshedabad	1,47,000
Patna	2,50,000
Agra	60,000
Benares	1,80,000
Bareilly	60,000
Furruckabad	66,000
Cawnpore	50,000
Meerut	40,000
Allahabad	38,000
Mirzapore	60,000
Delhi	1,25,000
Paniput	15,000
Rewarree	30,000
Banda	20,000
Etawah	15,000
Mooradabad	25,000
Alighur	30,000
Goruckpore	10,000
	17,68,000

The statement of the population is taken in some cases from an actual census, and in the remainder an estimate has been formed by comparing the amount of town-duty paid by each place with that which is paid by the places of which a census has been taken. The result is, that out of a population of fifty or sixty millions in the upper and lower Provinces, only 1,768,000 pay town-duty.

The produce of this tax, therefore, must always be trifling, compared with that of any other which can be brought to bear upon the whole population of the country, and the prospect of improvement which it offers is extremely limited. Instead of increasing with the increased consumption of the whole country, it can only increase with the consumption of a few towns. But, not only does this tax stand on too narrow a basis to admit of any considerable augmentation, even under the most favorable circumstances, but, as has been already shewn, its operation is decidedly adverse to its own increase; because, by driving away trade, and preventing the establishment of manufactures, it exercises a depressing effect upon the increase of the population of the places subject to it. The wealth and numbers of the people have experienced a rapid augmentation of late years in many places which are not subject to town-duties; but this, of course, has been of no benefit to the revenue. If the tax

were to be imposed upon these places, they would begin to deteriorate, and others not subject to the same burthen would begin to improve. Thus, the prosperity of the country would be continually cancered, as it were in its vitals, and the fund for taxation would be perpetually eluding the attempt to bring it under contribution. On referring to page 32, it will be seen that the produce of the town-duties has been continually falling off for the last 14 years, and Government will be able to judge how far this is to be accounted for by the circumstances stated. The substance of the argument is this, that a partial tax can never be very productive; and if, in addition to this, it also interfere with trade and manufactures, it contains within itself a principle of decrease far exceeding that which is inherent in other taxes.

The customs, on the contrary, so far from being partial, embrace the consumption of the whole population of our Provinces, whether in town or country, and the consumption of foreign States, besides, to an indefinite extent. There is no person in this country, in any grade of life, who does not consume foreign goods of some sort or other. Foreign salt is in general use in the Upper Provinces, and foreign copper is universally employed in the manufacture of eating, cooking, drinking, and washing vessels of various descriptions, of which nobody is so poor as not to have one or more in his possession; while, on the other hand, it is impossible to calculate to what extent the foreign demand for our indigo, cotton, sugar, tobacco, and other articles may augment. It appears, therefore, that the possible improvement of the town-duties is limited within very narrow bounds, while the customs are capable of indefinite extension; and if it be true that the regulations which are required for the realization of the former branch of revenue greatly interfere with the free course of the trade of the country, and consequently with the improvement of the custom revenue, the policy of maintaining them must be allowed to be extremely questionable.

Besides depressing trade, the town-duties interfere with the proper realization of the public revenue from it. The certainty and economy with which a custom revenue can be collected are nearly in proportion as the trade keeps to regular and well-known channels, to which nothing contributes more than the existence of great entrepôts. The roads to and from such places are easily guarded; and if the marts become so well frequented as to make it certain that a merchant would, generally speaking, get a better market there than anywhere else, smuggling, to any serious extent, is not to be apprehended. This argument of course supposes that the duties are moderate; but even if they are very high, the temptation to smuggling will be diminished in proportion as the advantage of resorting to a great mart holds out an inducement to the merchant to take the frequented road. The effect of the town-duties being to prevent the concentration of trade, they of course stand in the way of the proper realization of the custom revenue, and instead of having two or three roads leading to a single place, the custom house officers have ten or fifteen roads leading to four or five places to guard. In Bundelcund, for instance, there are, at present, as many roads to guard as there are ghâts on the Jumna; whereas, if the town-duties were removed from Banda, nearly the whole trade of the Province would be concentrated in that place, and the roads leading to it would alone require particular attention.

In this, as in most other cases, the tendency of measures carries their effects beyond what might be at first expected. Merchants living in large towns acquire more regular habits than those who are dispersed in country villages. In the large societies of towns, public opinion has some weight, and merchants are anxious to avoid the disrepute of being considered professional smugglers. Character is of more value to them, and, residing under the eye of the English authorities, with whom they are in constant communication, greater fear of offending them exists on the part of the mercantile community. The lawless practice of smuggling seems natural to remote parts of the country, where the occurrence of almost daily opportunities tempts to the pursuit, and both merchants and preventive officers, being far removed from the cognizance of the superior officers of Government, have much less hesitation in attempting to defraud the revenue, each in his own way. These considerations afford an additional reason for allowing the trade to follow its natural tendency to concentrate in large marts, instead of scattering it by the imposition of local duties.

The following statement, received from the Revenue Accountant, shews the annual produce of the town-duties since they were put upon their present footing in A. D. 1810:—

1808-9	9,66,629	1822-23	6,04,272
1809-10	10,07,899	1823-24	5,57,595
1810-11	3,84,255	1824-25	5,95,812
1811-12	4,35,753	1825-26	6,19,051
1812-13	4,45,429	1826-27	5,87,755
1813-14	4,38,920	1827-28	5,90,810
1814-15	4,59,977	1828-29	5,51,830
1815-16	4,61,139	1829-30	5,20,965
1816-17	5,83,030	1830-31	6,07,959
1817-18	6,43,721	1831-32	5,09,802
1818-19	7,26,551	1832-33	5,02,375
1819-20	5,96,320		
1820-21	6,30,476		1,46,95,221
1821-22	6,36,797		

The total sum realized during twenty-five years that the town-duties have been collected on the present system amount to 1,46,95,221 Rs., being an average of 5,87,811 Rs. per annum. The two first years, however, do not properly belong to the account, because duties were then collected upon grain; and when these were discontinued, they fell off at once from ten lakhs to less than four. The average of the next eight years is 4,81,528 Rs.; of the eight following years, 6,24,609 Rs.; and of the last seven years, 5,53,071 Rs. The average of the last period exceeds that of the first by 71,543 Rs., while it falls short of that of the second or middle period by 71,538 Rs. The produce of last year, or 1832-33, is the lowest for seventeen years past.

This statement does not include the town-duties of the Delhi territory. The system under which they are collected has been assimilated to that which prevails in the rest of our Provinces only since 1823, and the admission of them would have rendered it impracticable to exhibit a correct view of the increase and decrease on the rest. In the year 1831-32, they amounted to 89,947 Rs., which makes the total collections for that year 5,99,749 Rs.

The general falling off in the town-duties appears to be owing to the same cause which has produced the same effect at Mirzapore. Under the native system, town-duties were levied at very low rates upon the general trade, as well as upon the consumption of the towns, and we raised their amount and declared them leviable upon the consumption of towns only; but this principle not being generally understood, and the adoption of it being attended with great practical difficulty, the collections continued at first to be made without distinction upon everything that entered the precincts of the towns: but in time the people began to learn their rights, and to feel the intolerable pressure of the burthen upon the general trade, which was gradually withdrawn from the influence of the local impost, partly by devising schemes of drawback and ware-housing, which enabled the trade to pass through the taxed limits without being subject to the local duty, as at Calcutta and Mirzapore, and partly by the trade being removed altogether to the outside of those limits, as at Allahabad, Banda, Delhi, and many other places. The diminution in the town-duty collections, therefore, is not a real falling off in the amount of the tax, but only a necessary consequence of the return which has taken place to its avowed principle of an impost upon the consumption of particular places.

As this branch of the revenue is, with very few exceptions, in the hands of farmers, it is impossible to ascertain the real expense of collecting it. At five places for which the charges of collection are shewn by the statements in my possession, Rs. 18,245 were paid to collect 1,43,242 Rs., at which rate the expense would be between 12 and 13 per cent. The expense of collecting a local duty of this kind must necessarily be very great. The same establishments* are required for its realization as for that of a customs revenue; but the fund for taxa-

* For instance, the town-duty establishments would be more than sufficient to collect the custom revenue on the trade of all the western frontier, which amounts even now to about thirty lakhs.

tion is only the consumption of a single town in nine articles: while in the case of a customs revenue, the fund is the consumption of the whole country, and of many foreign countries, besides, in many different articles. A town-duty, therefore, must in its nature be a very expensive tax; whereas a customs-duty, if trade be flourishing and the duty and preventive system properly adjusted, may be a very cheap one. In those cases where the collection is in the hands of farmers, the real charge includes not only the cost of the establishments kept up by them, but the whole of their profits, which are sometimes very exorbitant. This subject is fully elucidated in Chapter 2, Book V., of Adam Smith, (page 402, Buchanan's Edition,) and the arguments stated there apply in a remarkable manner to this country. Great capitalists are scarce, and the knowledge, influence, and spirit necessary for an undertaking of this kind, on a large scale, are still scarcer. In the case of large towns, therefore, "the very few who "are in condition to become competitors find it more for their interest to combine together, to "become co-partners instead of competitors, and when the farm is set up to auction, to offer no "rent but what is much below the real value." If it were possible to ascertain the whole sum taken by the farmers from the people, it would probably be found, after deducting the amount paid to Government, that this is the most expensive tax we have, not excepting the inland customs.

Taking the population of the taxed towns at its estimated amount, the sum annually contributed by each individual amounts to about five annas each. From this it would appear that great smuggling takes place, as the ordinary consumption of an individual in ghee alone should pay duty to this amount in the course of the year. That smuggling really does take place to a very great extent, even where the strictest precautions are used, will be evident from the perusal of Mr. Siddons's letter in the Appendix, No. 3, nor am I aware of any means by which it could be prevented. As the towns are for the most part unprovided with barriers, numerous avenues exist by which goods can be clandestinely introduced at all hours of the day and night. It it impossible to establish an effectual preventive system on such a field as the environs of great cities. Everything must be free up to the chowkeys, and the same when it has once past them: since inquisitorial powers would be intolerable if they were to be exercised over the internal dealings of a town. Hence arises a difficulty which has never been solved to this day, as to what are the particular limits, for attempting to pass which, without payment of duty, goods are liable to confiscation; and even if these limits could be accurately defined, smuggling must continue rife, when it is known that, after crossing a certain boundary line, all fear of detection will be at an end. The native officers employed in the collection of the town-duties also are much too ill-paid not to be open to systematic corruption, and their situations could not be placed on a sufficiently independent footing without involving such a heavy expense as would absorb a very large share of the whole amount realized. Mr. Siddons's statements are calculated to leave a strong impression upon the mind of the injurious effect which must be produced upon the morals of the people by the extensive bribery which takes place in this department, and by the daily recurring spectacle of two or three hundred persons in a single town actively engaged in the breach of the revenue laws. Honest dealers also are subjected to a heavy additional tax by being undersold by smugglers; and, even if they are not forced, they are always under a very strong temptation to become smugglers also.

The main objection to the town-duties, however, is neither their limited amount, nor the narrow prospect they offer of improvement, nor the expense of collecting them, nor their injurious effect upon morals, but the great obstruction which they offer to the general trade of the country. It is impossible adequately to describe the variety of ways in which the association of traders in entrepôts supports, encourages, and gives life and energy to commerce. It is sufficient to say, that while the tendency of commerce is to concentrate in particular places, the direct effect of the town-duties is to distract and drive it away. The full extent of the mischief is not capable of being estimated. If these restrictions did not exist, trade would take exactly the course which is most conducive to its interests. Places which are not now used as such would be established as entrepôts, while many of those which already exist would be greatly extended, and thus new facilities would be created for commerce, far exceeding those

which the country previously afforded. Who can say how much Mirzapore, Allahabad, Banda, and many other places would have added to the general improvement of commerce, if they had not been depressed, and their trade obstructed and scared away by the town-duties?

The injurious effect of the town-duties upon agriculture, though indirect, is not the less positive or certain. The land-tax is the great resource of this Government, and the ability of the agriculturists to discharge it is in proportion to the extent of the demand for their productions, which depends partly upon the wealth and population of the towns, and in a much greater degree upon the prosperity of the general home and foreign trade, of which the towns are at once the seats and instruments. In every sense great towns are the centres of improvement and the pivots upon which the prosperity of a country turns. They are the depôts of trade and manufactures, the supports of agriculture, and the focus of intelligence and invention. They are to a country what the heart is to the human body: and if any obstruction takes place in them, the circulation at once becomes impeded, and the whole system is thrown into a state of derangement.

The town-duties, as well the inland customs, are the remains of the barbarous system of universal taxation, which was prevalent under the Native Governments. Under the old system, these duties were levied in every town and large village from every article of trade and consumption. We confined their collection to large towns and to a limited number of articles, and so far an improvement took place. But the same mistake was made here as in the case of the inland customs. In return for the comparative freedom which had been given, it was considered fair that the remaining articles should be taxed higher than they were before. Hence our town-duties press more severely upon the trade of the country than those which were levied under the Native Governments. A very light tax, such as used to be demanded, might not be sufficient to divert the course of trade from its usual channels; but a heavy one, like that now levied, must necessarily do so. For instance, two great staples of internal trade, ghee and tobacco, are charged as high as ten per cent. Although the Native Governments were not sufficiently enlightened to see the advantage of giving up internal duties altogether, yet their practice shews that they were acquainted with the principle, that in order to prevent these duties from seriously obstructing the freedom of exchange between different parts of the country, they must be very light. Being accustomed to the evil, long experience seems to have taught them the natural mode of mitigating it; while we, on the contrary, with every desire to alleviate the inconveniences of the system, have applied remedies which have in some respects only aggravated the evils of it. It is to be hoped that the time has now arrived for this scheme of finance to be altogether abandoned, and this is what I earnestly recommend, if the other interests of Government will admit of it. I am not of course able to say whether the state of the public resources is such that no serious inconvenience would ensue from the present abandonment of so much revenue; but of this I am sure, that if Government possesses the means of suspending their demand upon the country to the extent proposed, there is no other way in which an equal sacrifice would be productive of such great and certain benefit to the revenue. It must not be considered in the light of a sacrifice, but of a sum of money sunk, as in a mercantile speculation, for the reproduction of a much greater ultimate gain, through the medium of the custom and land revenue.

If it should not be thought proper to sacrifice so much revenue at once, then I would recommend that the tax should be first removed from the towns on the western frontier, and that with regard to the remaining towns, it should be gradually remitted to an amount equivalent to the annual increase of the customs revenue, until it has been everywhere finally abolished. My reason for proposing that they should first of all be removed from the towns on the western frontier is, because the trade of these places not only much exceeds that of any others in the interior, but it also, generally speaking, suffers the greatest obstruction from the town-duties; besides which, this frontier is the scene of our preventive system in the customs department, to the improvement of which it has been shewn that the abolition of the town-duties would greatly contribute, and by adopting the measure here in the first instance, we

should not only augment the customs revenue by the new stimulus which would be given to trade, but also by the increased facility attending the collection of the Government dues upon it.

The first place where I would propose the abolition of the town-duties is Juggadree. This place lately fell to us by escheat, and the collections are under the management of the Political Agent at Ambala. For this reason they are not included in the general return of town-duties, but they are exactly the same in principle, only they are levied in the original native fashion on every description of article, including English cloths and metals, and at lower rates. Juggadree may be considered the key of our Sikh frontier, and it is of great importance to the proper realization of our customs revenue to encourage the trade to resort to it. Whatever comes from or goes to Juggadree must take out rowannahs at the Saharunpore Custom-house, and cross the Jumna at the Bureeah Ghât, or be embarked there for the eastward. Last year's collections at Juggadree amounted to 31,790 Rs., and the expense of establishments to 5,825 Rs. leaving a net revenue of 25,964 Rs. The charge of collection at this rate is 17 per cent.

The next place is Paniput, in the northern division of the Delhi territory, where they yield 2,535 Rs.

The next place is Delhi, where they were lately farmed at 74,600 Rs.

The next is Rewaree, in the southern division of the Delhi territory, 5,600 Rs.

The remaining places are Etawah, Banda, Allahabad, and Mirzapore, where they yield, respectively, 3,545, 4,600, 20,890, and 23,314 Rs.

In all, therefore, it is proposed to discontinue the collection of the town-duties at eight places, yielding 1,61,048 Rs.

Besides Mr. Truscott at Banda, Mr. Barlow at Allahabad, and Mr. Wemyss at Cawnpore have recommended the abolition of the town-duties at those places, respectively; and Mr. Fraser alludes to the injurious influence they have upon the trade of Rewaree. The queries circulated towards the latter end of last year did not embrace the question of the town-duties, which accounts for fewer opinions having been quoted than would otherwise have been the case.

It is well known that the town-duties were at one period assigned for the support of the public works of the towns from which they were levied, and the probability of their being so applied again is sometimes brought forward as an argument for retaining them. If there be any truth in what has been stated as to the injurious effect of this tax upon the prosperity of towns, there can be no improvement so great as its entire abolition. When a place already enjoys a flourishing trade, this tax offers a serious impediment to its increase; and when there is no previously existing trade, it is an effectual bar to any being established. Though so favorably circumstanced for carrying on a flourishing commerce, as is proved by their being the residence of many wealthy merchants, who transact their business at places in the immediate neighbourhood, avoiding the precincts of the town-duty, Banda and Allahabad cannot themselves boast of any trade, except what is carried on in cotton at the former place; and five maunds of salt, sugar, or tobacco could hardly be procured at a time in their bazaars. Could any application that it would be possible to make of the produce of such a tax lead to so great improvement as the opening to unlimited prosperity, which would be obtained by its removal? So long as it is continued, good roads may be made, tanks may be dug, and useful and ornamental buildings may be erected; but the essentials of prosperity,—trade and manufactures—will be wanting. The wealth and population flowing from these sources constitute by far the most important fund for the improvement of towns. Whatever sum may be required, the collection of it should be so managed as not to interfere with the application of industry to trade and manufactures, and the means of constructing useful and ornamental works will then augment in an equal ratio with the growing resources of the place.

There is another serious objection to this tax as a means of providing funds for the completion of public works, which is, that it inevitably leads to waste. The most ordinary regard for economy would suggest that the sum raised should be neither more nor less than the exigency of the case requires, and that it should not be levied sooner than is absolutely

necessary. The town-duties, on the contrary, bear no reference to the actual demand for funds. In some cases it may happen that an expensive work is required to be executed, exceeding the resources which they afford; and as the work must therefore advance with slow steps towards its final completion, a long period must necessarily elapse before the money begins to yield any return: while, in other cases, more will be collected than is actually required, and waste must equally ensue. As the expenses of Government are of a permanent character, they require the imposition of permanent taxes; but the demand for local public works is of an extremely fluctuating nature, and occurs at very uncertain intervals, for which reason it is always customary to provide for it by a rate adapted to each particular case.

In the natural course of affairs, the necessity for public works should first be felt, and the funds required for their completion should afterwards be raised, in whatever manner might be found most convenient; but in the case of town-duties, the plan would be reversed, and the funds would first be raised as a matter of course, whether there were any real demand for them or not. This would form a prevailing source of wasteful expenditure. The persons entrusted with the disposal of the town-duty fund would have a sum of money continually accumulating on their hands, which they would be obliged to expend in some way or other; and if they could not find undoubtedly proper objects to lay it out upon, they must have recourse to others which are of a more questionable character. In this way there is no saying how uselessly the money taken from the public might be expended. Not the public works required, but the sum on hand, would be constituted the measure of the expenditure; and it would be exactly the same thing as if an individual were to be obliged to lay out his whole income every year, whether he might have any real occasion to do so or not. A plan which provides ample funds without any defined object of expenditure is quite inconsistent with every notion of sound economy, and the tendency to laxness would be encouraged by the circumstance that nobody would have any direct interest in checking the application of the money. If no more were to be realized than might actually be required for the completion of each work, the society would be led by the most obvious motives of self-interest to keep a strict control over the expenditure: but according to the town-duty plan, nobody would have either more or less to pay, whatever might become of the money. The same remark applies to the superintendence of Government, which would likewise have no direct interest in the proper application of the funds; and even if it were every way disposed to do so, it may be doubted whether it would be able properly to check the expenditure of so many works going on at the same time in different parts of the country. It is to be hoped that the remission of the town-duties will induce the societies of towns to associate themselves in regularly constituted bodies for the accomplishment of civic objects. As long as this tax subsists, they will naturally look to Government to defray the expense of public works; but when it ceases to be demanded, they will feel that the obligation has been transferred in a great measure to themselves. The management will be entirely in their own hands; no more funds will be raised than they choose to resolve upon among themselves; the sums required from time to time will be levied in any manner, and through any instrumentality they may consider most consistent with their interests, and the objects and mode of expending them will rest solely with themselves.

Calcutta, 5th October 1833.

C. E. TREVELYAN.

Selected paper of the Appendix to the Town-duty Report.

To

H. M. PARKER, Esq.,
Secretary, Board of Customs.

Calcutta, 17th December 1831.

Sir,

We beg you will do us the favor to lay before the Board, for their consideration, and eventual recommendation to Government, our request, that the existing restrictions on the exportation by land, from Calcutta, of goods of every description be removed; that return of the *ad valorem* town-duty be allowed by way of drawback on exportation by land as it now is by sea, and that rowannahs on raw materials be allowed to cover transit duty on equal values of the articles in their manufactured state.

None of the regulations of Government, as far as we are aware, indicate any intention of taxing the manufacturing industry of Calcutta, and as *production* within its precincts is out of the question, it is obvious that there are but two classes of objects of export thence that admit of taxation in the shape of custom-house duty,—those that are re-exported in the same form as when imported, and those which have undergone some change of form by manufacturing, after having paid the transit and town-duties, in the raw state. In every case in which duty is leviable, the goods subject to it must have paid it on entry; if exported to the country in the same identical form, their freedom from further exaction may be protected by a rowannah; but if prepared for use, they cannot be furnished to any neighbouring place without a second payment of duties, enhanced in actual amount in proportion to the increase of value they have acquired from the labor bestowed on them.

This grievance is greatly aggravated by the fact, that those goods which are imported into Calcutta by land are in general subjected to the extra exaction of a town-duty, *beyond* the *ordinary* transit duty, so that on re-exportation in the manufactured state, they are in this way exposed to an extra tax, amounting, in some instances, to 12½ per cent. beyond that imposed on similar articles manufactured, as well as consumed, outside of the precincts within which town-duties are leviable. As examples, we may cite the following instances:—Oil seeds are subject to a transit duty of 7½ per cent., and to a town-duty of 5 per cent. If manufactured into oil, this cannot be conveyed out of the town without again paying a transit-duty of 7½ per cent., making in all 20 per cent. Saul, jarool, sissoo, and soondry timbers pay a transit-duty of 10 per cent.; if subjected to a saw-mill and cut up into beams, planks, burogahs or venetian pieces, they cannot be carried out of the town without paying another transit-duty of 10 per cent., in all 20 per cent.; iron from Burdwan or Sylhet, pays a transit-duty of 10 per cent.; if manufactured into tools and machinery of any sort, it must pay the same duty a second time for country consumption; gaggery and goor pay 5 per cent. transit-duty, and 5 per cent. town-duty; if refined into sugar in Calcutta, the transit duty is again levied on being carried beyond the boundaries of the town. The proprietors of an oil-mill in Calcutta would thus labor under an excess of duty of 12½ per cent.; of a saw-mill of 10 per cent.; of an iron foundry, 10 per cent.; and of a sugar refinery, 10 per cent.

The obvious consequence is, that no manufacture of articles subject to town-duty can be established in Calcutta except for the supply of Calcutta itself, and thus all the advantages which the situation itself affords to enterprizes requiring manufacturing skill and capital for their successful prosecution are frustrated, so long as the return in the shape of drawback of town-duty is refused, and new rowannahs are required on account of the change of form by manufacture.

Under the native system, duties are never paid in both shapes of any article, for the raw material is either manufactured on the spot where it is produced before it pays any duty, or paying transit-duty it is carried away to be manufactured in towns, where it is at once consumed, without again passing a custom-house chowkey. This, however, cannot be effected at manufactories on the large scale, the raw materials for the supply of which must be collected from places scattered over a considerable tract of country, and must therefore have paid a

transit-duty at some custom-house chowkey before reaching the manufactory. Unless the rowannahs on the raw material be permitted to cover the manufactured article, the native process will have an advantage equivalent, in some instances, to 10 per cent., *ad valorem*, over that of the manufacturing capitalist. Government cannot derive any possible advantage from such a preference, while the injury to manufactures is obvious.

We would, therefore, submit that it would be an advantage which every day will make of more importance, from the increasing use of European machinery of every description, that the rowannahs which have given cover to raw materials may be permitted to cover an equal value of the manufactured produce; and that when exported from Calcutta, goods that have paid town-duty, whether in the raw or manufactured state, be allowed an equivalent drawback.

The Board will be best able to suggest the amount of the drawback of town-duty, and the amount of the rowannah for the raw material which ought to be allowed, on the exportation of manufactured articles, the raw material of which has already been subjected to town-duty, as well as the ordinary transit-duties, or out of Calcutta, to transit-duties only; but we would submit, that the principle should be regulated by the quantity of raw materials that it is proved by experience, must enter into a given quantity of the manufactured article. For instance, in the case of oil-seeds, the quantity of oil which can be expressed from a given weight of seed, is well known, and the drawback should be in proportion, and so with respect to other articles.

We have, &c.,

(Signed) Mackintosh and Co.
J. Scott and Co.
Gisborne and Co.
Shedden and Co.
Bruce, Shand and Co.
Fergusson and Co.
Gilmore and Co.
Gillanders, Ogilvy and Co.
Bagshaw and Co.
Alexander and Co.
Colvin and Co.
Cruttenden, Mackillop and Co.
Willis and Earle.
Robert Eglington and Co.
Wm. Storm.
Boyd, Beeby and Co.
Cockerell and Co.
Muller, Ritchie and Co.
Malcolm, Buchanan and Co.
Mackenzie, Lyall and Co.
D. McDonald and Co.
W. Sutton.
Smithson, Holdsworth and Co.
Lyall and Co.
Walker, Roussac and Co.
Brightman and Co.
M. Lackersteen.
Thos. DeSouza and Co.
E. Mackintosh and Co.

Jud. Pros. Jany 1865
Jud. 53.

RESOLUTION of the Governor General of India in Council in the Financial Department on Municipal Police.

31st August 1864.

Jud. 1864 Dft:
Jud. No. 1942

From D. Inspector General Madras Police
10 Augt 1864 -

The District Municipal Improvement Act

P 19

Submitted with this letter
The bill is stated to be
framed in the main
upon Act III. 1864 Bengal
It is however, as it now stands
confined to making better
provision for the appointment
and maintenance of
Police in Cities, Towns &
The Bengal Act goes beyond
this, and provides for the
"conservancy and im-
-provement of Towns" as
well as for the "establishing
2. The Rohilcund Commissioner
says that he and his
Sanitary Commissioner
"can only recommend
the expediency of extending
the provisions of the Bill
so as to comprise drainage
for purposes of health &
conservancy as well as
Police" - He observes that
"it is clearly desirable to
avoid a multiplicity of
demands, & that the Bill
if Bills might easily be
adapted so as to include
all local purposes of

pecuniary disposition"

3. In this view I put to
consideration whether it were
not better that the Bill
should be carried by the
Inspector fail in commu-
-nication with the
Sanitary Commission
so as to put it the large
scope proposed —

4. Independently however
of this limited application
-tion, the bill as it seems
to me, is very unsatisfactory
and wholly wanting
in the Municipal or popu-
-lar element —

5. The first is to decide
the cities towns &c in
which the Act is to have
effect — the mode and
description of Police to be
maintained at any
place, and the extent at
which they are to be paid.
They may appoint a Town
Council to pay the pro
the funds to be levied
under the Act, and pay
their

Sect I.

Sect VI.

They

Sect VII

Sect X

S XI

S XII. XIII.

S XIV

S XXIII

S XXIV

S XLVII

S. LXI - et seqr -

They appoint the Commis
(who need not be inhabitants of the pla
-ces) to carry
out the Act, remove them
fill up vacancies among
them and fix their allow
-ances — Their Commissions
to appear at least must serve
or be liable to a fine — The
President of the Commis-
-sion must be a Post-Offic
The President alone can
call meetings of the Com
-mittee in — The first are to
determine the total amou
to be raised yearly for the
purposes of the Act — The
Commissioners must rais
the amount so deter mi
-ned — and if they do not
the President may do so
of his own authority — The
President is to appoint
all Tax collectors clerks
and subordinate Officers —
The President is to have
much the same powers
as the above in regard
to the Commissioners —
6 — It does not clearly
appear what the Commi
-tioners may do by m
-ning when appoi
-ted under penalty
a fine — and levying

of which has been fixed by Government - has taken the inhabitants generally any thing in the Estimates beyond laying the proposals assessed upon them by taxes, in the imposition of which they have had no voice

7- It is true that the provisions of the Burgh Act III of 1864 are applicable in Burghs - but that Residency is no law to any, and circumstances may be different from ours -

8. The Report written in December 1858 by Robinson remarked "Experience has shown that the Act XX of 1850 is likely to remain a dead letter in operation" -

9- This doubtless was the case six years ago, but of late a remarkable action has taken place in the direction of Towns, and that in all places, towns of three and upwards in population -

An Act to enable improvements to be made in Towns.

application for the adoption of Act XXVI. 1850 has been received, and although in some the attempt may fail, there is good hope that in general it will succeed and that the latter may be fairly and beneficially tried -

10 It would I think under the circumstances be regretted if by the introduction of any compulsory measure the good spirit now manifesting itself should be checked - It would be better to encourage & develope it - assist it and as far as possible act in harmony with it -

11 I could have wished that this draft bill were revised not only in view to comprehensive sanitary and conservancy as well as Police arrangements in towns, but to put it somewhat more in the power

element, whether by mea-
-ns introduction in any
place dependent on the
voluntary action of the
inhabitants as now by
Act XXVI. 1850 - by alt-
-ering a majority of the
Commissioners to be de-
-cided by the townspeople
- by enlarging the pow-
-ers of the bill - or by any
other way - Mr Robins-
-on and Mr Ellis might be
asked their views on this
proposal

12 - With known I bro-
-ught this suggestion I ad-
-mit difficulties connec-
-ted with it do exist - Tho'
it is true in this any
town of Madras like Mu-
-nicipal Commission
an appointed & an ele-
-ctive body - and the
community at large
have, as respects Munici-
-pal & Corporation matters, no politi-
-cal status of action than we
give an resident Town

Mr Robinson's despatch
on town is given to the inhab-
-itants of Bengal Town
in the profession
by Act III. 1854 - In Calcutta
it is of a different system
has been organized by
Act XI. 1863 - Bengal -
Where all Justices of
the Peace for Bengal Be-
-har and Orissa elec-
-ted with Town of
Calcutta and all Jus-
-tices of the Peace for
the Town of Calcutta in
formed into a Municip-
-al body Corporate for
the improvement of Mu-
-nicipal affairs in Cal-
-cutta which are left
almost entirely in the
hands - It has known
yet to be seen how this
measure will work -

13 - I add a few remarks
on some matters of de-
-tail in Mr Robinsons
letter and his bill -

- A practical aid we do to
should be given to any mu-
-nicipal Town
by the

- The President Mr Ellis
appears to have accepted the
well paid office of
Inspector who might work
these to purpose

Letter to Govt 10 Aug/62 P. 5

Letter p-20 Bill SXXV

Act VI-1863/Bengal/Secs 47–54

and 4 Wm

Letter p 23. Bill S 70

all Local Police Funds &c. shall
been absorbed with general
revenue as the Tanjore Police
cess yielding now Lacs 4
Rupees a year - is another
question -

14 - A house and shop
tax should certainly be
the main source of munici-
-pal funds - an addition
wheel or cart-tax - I
am doubtful about a li-
-cence tax although -
observe that it has been
introduced at Calcutta
But the inhabitants
of our upcountry towns
can generally be reached
by a house or shop tax - To
an Act I am quite
opposed -

15 - The offences which would be
committed by a Town Com-
-missioner would I pre-
-sume chiefly be extor-
-tion, or malversation.
These would be punishable
under the Indian Penal
Code - I doubt whether the
Govt. Pleader would assent
to this being brought under
any other Law - I do not
see

Letter para 36 to 39
Bill Sect 74.

Reg IX. 1822 will probably
be rescinded on the Revision
of the Revenue Code being fully
carried out - and meanwhile any exhibition of
jurisdiction in matters
not likely to be approved
16 - The provisions of Reg
VII. 1831 are only to cease
to have effect in the villages
- for which the rules
in the preceding Section
may be extended - So far
these may be no objection
The extension of the laws
to the villages must be
very gradual - Mr Robin-
-son's views on this head
seem to me somewhat
theoretical -

2/4/64 JP

- Mr Bycroft concurs in
the suggestions contained
in Mr Robertsons
letter that the scope of the
present Bill should be cir-
cursed so as to provide for

Sanitary
the Conservancy & improve-
ment of Towns as well as
for their police -
- It is essential that this
important point should
be at once settled & I there-
fore put on the papers before
write the expression of my opi-
nion upon it. -
The course proposed would
no doubt be desirable if
we could feel sure of its
being successfully carried
out, but of this I see little or
no hope in the present state
of Native Society. - For the
Conservancy & improvement
of towns Municipal Institutions
of a popular character should
be looked to, as Mr Eyerst
observes - We can wait for
their growth and it will be
the part of Govt to promote
& foster them. - But a town
police is an immediately
urgent want and we can
not, I think, postpone its
introduction until Munici-
-cipal institutions work
successfully and the public

I agree with Mr Maltby
that our present Plan will
be to limit ourselves on
the present occasion to the
introduction of an effective
Town Police and to pro-
-vide for the maintenance
of such a body by a well
arranged system of local
taxation - the Motunga
modified & made more
equable and bearing
would probably be the
most acceptable form
which such taxation
could assume -
I do not think it would
be advisable to admit of
any municipal interfe-
-rence with the Town
Police - even in England
it has been found necessary
to provide the Police
as an organization
and in India it is essen-
-tial, that unity of system
should prevail in all
Police arrangements
which could never be the
case were the Police subj-
-ected on any way to
municipal action -
It is different altogether
with regard to Conservancy
& Sanitary arrangements -

54

work is clearly pronounced
there from -
- I see no course but for the
Govt to arrange a town Police
force and to devise a plan
of taxation to defray the
expenses - I have little doubt
that a large majority of the
inhabitants would concur in
this mode of proceeding & we might safely
to see their co-operation as much
as possible -
- There may be some increased
feeling in favor of Municipal
institutions among the people
but time must elapse before
it becomes sufficiently general
& developed to be safely relied
upon - Jealousies & want of con-
-fidence prevent Natives combining
- much as acting together, at present
Govt must not judge by the
applications which may be made
to introduce the Municipal Act
into towns, but by the number
of cases in which the act is
really worked - The zeal of a
few enlightened individuals
or the activity of Govt servants
gets up "an application" without
difficulty, but the matter always
collapses when real
action begins - I had rec

Judicial Department

No. 1942

From the Secretary to the Govt. of India
Dated 31st August 1864

For Orders

Extensive new legislation, as well as a revision of existing Municipal & Police acts, will be necessary to carry out the important objects here in view - viz -

1st - The establishment & progress of a town police in Madras itself, as well as in the larger towns in the provinces through Municipal action. -

2nd - Investing these Municipalities with power to undertake the conservancy, improvement & sanitation of their towns - and further

instances of this which I & Knight and Shaw observed. That the same system takes place to frequently since. - Look at the returns of Bellary at this moment.

When this preliminary point is settled I shall be ready to settle the minor details of this measure.

EBC

7/9/64

I think, should be worked by the people themselves aided & advised by the Govt. but the native population is not sufficiently aware of the advantages consequent upon effective conservancy arrangements to justify an attempt on the part of the Govt to introduce a general system of local taxation to provide funds for such arrangements. It would not be politic to make such taxation compulsory, and it would be hopeless to expect that the native inhabitants of a town would tax themselves for purposes the advantages of which they do not appreciate or even admit.

JTD

7 Sept
23

to levy a cess for education - to establish hospitals or dispensaries - public libraries &c. -

In my remarks on Mr Robinson's scheme for charging on towns the expenses of their Police, I pointed out the risk of raising difficulties to that necessary measure by alarming the people with the prospect of further taxation at the same time for other purposes - I adhere to this view & consider that that must be made imperatival in the first case, should be carefully kept to depend on the wishes of the people in the other - I will only now add that I am opposed to an octroi or transit duties - I think

that money for a town Police should be raised by a tax on houses & lands and by a moiety of some of the proposed items of the old Octroi &c

E M

The case of the Port of India seems to be that funds should be provided by Municipal action primarily and compulsorily for the Police of towns and secondarily and in the first instance at choice for other Municipal purposes - This union of compulsory & voluntary action will not be easy - but an attempt may be made to carry out the wishes of the Supreme Govt as far as possible, and I share the [illegible] purpose as drafted

to levy a cess for education - to establish hospitals or dispensaries - public Libraries &c. -

In my remarks on Mr Robinson's scheme for changing on towns the expenses of their Police, I pointed out the risk of raising difficulties to that necessary measure by alarming the people with the prospect of further taxation at the same time for other purposes - I adhere to the view I then took that that must be made imperative in the first case, should be carefully kept to depend on the wishes of the people in the other - I will only now add that I am opposed to an octroi or transit duties - I think

that money for a town Police should be raised by a tax on houses, & shops and by a levied of some of the proposed items of the old Octroi

E.M.

The view of the Govt of India seems to be that funds should be provided by Municipal action primarily and compulsorily for the Police of towns and secondarily and with greater latitude of choice for other Municipal purposes - This union of compulsory & voluntary action will not be easy - but an attempt ought to be made to carry out the wishes of the Supreme Govt as far as possible, and I have therefore framed the draft

order. If it prove impracticable to
draw up one enactment both for Poli
and Conservancy objects - in one
Legislature for the separate

JP

I have very little faith in what seems to have
been done of late in the matter of more liberally
introducing & enforcing the provisions of the municip
enfranchisement Act (26/50) and submit a few re
observations made by Mr Maltby in his letter last
applications in the proper form & duly authenticated
may reach the Govt: and the enfranchisement permitted
is accorded for doing what ought to be done, but I
apprehend that if enfranchisement be instituted it will
be found that generally when the matter rests -
the causes which the Govt: can suggest for
adoption will be carried out with difficulty - Schemes
local contributory arrangements should start at short
may be wanted for police purposes only and that
the widest possible opening should be kept for
what may be necessary for municipal conservancy
improvements being raised by the voluntary action
of the inhabitants - The Municipal Act which
am entrusted upon to the objections raised in the
Draft

WDH

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following papers:-

Letter from the Insp.r Genl. of Police. Rec.d enter 10th Augt 1864, No 1640
Letter from the Govt. of India, Financial Dept. } - do - 31st Augt 1864, No 2246
Letter from the Insp.r Genl. of Police - do 20th Septr 1864, No 1973
Proceedings of the Board of Revenue - do - 19th Septr 1864 No 6164

Ord thereon, 10th January 1865 No 36.

With the first of the letters above recorded, the Inspector General of Police has submitted a draft of a Bill to enable the Government to provide for the Cost of maintaining the Police in Towns, by means of municipal taxation. Mr Robinson proposes to raise the necessary funds either by means of a house rate, or by a licence rate upon arts, professions, trades, &c.a; or by both, as the Municipalities, with the approval of the

JP

WDH

the Government, may determine.
The draft Bill is based upon
the provisions of the Bengal
Act III of 1864, the District
Municipal Improvements Act.
But, while the Bengal Act
provides for the conservancy
and improvement of towns,
as well as for the maintenance
of the Police, the Bill now
under consideration is confined
to the latter object. The Inspector
General, however, states in his
letter that the Bill might be
easily adapted to include all
local public objects which
require pecuniary support.
As in the Bengal Act, the
taxation for which the Bill
provides, is to be compulsory.
The local Government is to
have power to apply the Act
to any city, town, village,
station, tract of country,
suburb, or bazaar to which
the Governor in Council may
deem it proper to apply it.
The Government is also to
prescribe, in each case, the

amount

amount of tax to be raised;
and is to appoint the Com-
missioners to be employed in
raising it, who are to be
bound to serve, subject to a
penalty for refusal. The only
discretion which is left to the
Commissioners is, in regard
to the mode and distribution
of the assessment; subject,
as regards the first point,
to the limitations prescribed
by the Bill. The President
of the Commission is to be
a Government Officer. He
alone is to call meetings of
the Commission, and is to
appoint all tax Collectors,
Clerks and subordinate Officers.
Should the Commissioners
fail to raise the amount
prescribed, the President is
to do so of his own authority.
The Government are to deter-
mine the number and descrip-
tion of Police Officers to be
employed, their salaries, &c.;
and the Municipal Police

is

is to be treated as a part of the General Police Force of the Presidency, and to be appointed in the same manner and governed by the same rules as the General Police Force.

In Sections 60 to 69 of the Bill, provision is made for introducing a somewhat similar arrangement for the maintenance of the Village Police in any village or union of villages or tract of country in which the Government may see fit to adopt it.

2. Shortly after this Bill was submitted, the Govern-ment were furnished with a Resolution of the Governor General in Council dated 31st August last, urging on the several local Governments the necessity of providing for the maintenance of Police in towns, and also for their Conservancy, by means of municipal taxation. The Govt

Government of India propose that the several local Governments shall enable themselves, by legislation, to create Municipal Commissions in Towns; for the purpose of raising such funds as may be required for Police and Conservancy, and such further sums as the Municipalities may think fit to expend on works of improvement, Education and other local objects — the cost of the Municipal Police to be a first charge on all such funds. It is suggested that the creation of Municipal Commissioners shall be either by appointment by the Govern-ment, or by election by the inhabitants; or by a com-bination of both these modes: And that, while the number and grades of the Municipal Police are to be fixed with the sanction of the Government, and the Municipal Police

is

is to be under the same general superintendence as the rural Police, the wishes of the Municipalities shall, as far as possible, be consulted in all that relates to the number and to the internal administration of the Police in their respective towns. The people of each town are to be left, as far as possible, to determine the manner in which the requisite funds shall be raised; the Government determining to what extent the Municipality is to contribute. It is suggested that, where there may exist a fluctuating population in more than the usual proportion, it shall be open to the local Government to remit a portion of the charge of the Municipal Police, not exceeding one-fourth of the whole.

3. The Governor in Council is

is of opinion that the Bill which has been drafted by the Inspector General may easily be adapted to meet the views enunciated in the above Resolution of the Supreme Government; but there are some important points on which its provisions appear to be needlessly stringent. The number of Policemen to be maintained at the cost of the Municipality, the salaries to be assigned to them, and the sum to be raised for their maintenance, are all matters on which full power should be reserved to the Executive Government. The several modes of taxation by which the requisite funds may be raised, should also be prescribed. But on all other points, much greater freedom of action should be left to

to the Municipal bodies than is given to them by the present Bill. In the opinion of His Excellency in Council, there is no necessity for making service on the Municipal Commissioners Compulsory upon those selected. Such Compulsion would be likely to render the establishment of the Commissions unpopular at the outset, and cannot really be necessary, if the provision is made for remunerating the Commissioners for their services. ~~It is proposed~~ ~~to make~~ ~~provision of this nature~~ in the Bengal Act III of 1864, which is, in many respects, a more stringent enactment than the Government would be disposed to introduce into this Presidency. The Government also question the expediency of investing the Ex-officio President of the Commission with the extensive powers proposed by the Inspector General. The power of Convening Meetings of the Commission should not be restricted to the President, nor should the appointment of the subordinate officers of the Commission be vested in him exclusively. It may be a question whether a certain number of the Commissioners should not be elected by the rate-payers; or, if this be deemed impracticable, whether vacancies should not be filled by the vote of the remaining Commissioners, instead of by appointment by the Magistrate. The Governor in Council is clearly of opinion that the Bill should

should provide for the raising of funds for purposes of Conservancy, for local improvements, and perhaps also for the construction and repair of local roads and for other useful purposes; but in all these matters, its application to any particular town or place should be left to the option of the inhabitants, and the consent of a majority should be requisite previous to the application, to any town or place, of those Sections of the Act which relate to other than Police purposes. The Governor in Council is not ~~disposed~~ in favor to include Education among the objects to be provided for in the measure now under Consideration. An Act with this object is already in force in this Presidency; and until that enactment shall have had a fair trial, the Government would not be disposed to resort to further legislation on the subject.

4. The Governor in Council desires that the Inspector General will revise the draft Bill, in communication with the Advocate General, the President of the Sanitary Commission, and the President of the Municipal Commission at Madras. Copies of these Proceedings will be furnished to the several Magistrates, and to the Commissioner of Police; and those Officers will be directed to communicate to the Inspector General, with as little delay as possible, any remarks or suggestions they may have to offer on the subject, which will be laid before

before Government by the Inspector General when submitting the revised Draft now called for.

5. It is the desire of the Government of India that the Contemplated legislation should include the several Presidency Towns. It will have to be determined whether this shall be done by a single Act, or whether a separate Act would be preferable ~~for~~ the Town of Madras.

6. Mr. Robinson will furnish the information called for at the close of Mr Washington's letter of the 31st August last.—

To
The Inspector General of Police
The ~~Government~~ Solicitor
The President of the Sanitary Commission
The President of the Municipal Commission at Madras
The several Magistrates of Districts.

despd 12/11

Judicial 186 . Department.

No. 36

PROCEEDINGS *of* GOVERNMENT.

Jud-289- 750.

Dated 10 January 1865

Respecting the maintenance of Police by Municipal Taxation.

52 c 55.