M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No. 1974 Press / Mis.

69-70.

Dated 3-7- 1867

Not to be folded or roughly handled

No. 69. Read the following Proceedings of the Madras Government in the Revenue Department, dated 22nd June 1867, No. 1,392 :—

Read the following Endorsement of the Mint Master, dated Fort Saint George, Mint, 5th June 1867.

Read the following letter from the Acting Assay Master, to the Mint Master, dated Fort Saint George, Mint, 5th June 1867, No. 41.

1. I have the honour to transmit, for submission to Government, the accompanying correspondence from the Acting Assistant Assay Master.

2. With regard to the copy of the Memorial attached, it is but due to myself to state, that this is the first moment that I have seen or even heard of the existence of this document; and as it would appear that it has been already forwarded to the Governor General, I do not think it right to offer any comment on it.

From the Acting Assistant Assay Master, to the Acting Assay Master, dated Fort Saint George, Mint, 5th June 1867, No. 39.

1. I have the honour to request the favour of your forwarding the accompanying correspondence to the Mint Master, for transmission to Government.

2. The Examiner of Claims having returned my last month's pay bill, on the ground that he was unable to admit the claim for exemption from License Tax, I beg accordingly to refer the matter for the consideration of Government. As he admits that I am "*drawing acting allowance only,*" I cannot see how the fact of the pay of my rank as Surgeon, being greater than the consolidated salary of the Assistant Assay Master's appointment here, vitiates my claim to exemption from the tax, on the ground that so much of the pay of my rank as is drawn is equal to the consolidated Civil allowance. This very argument appears to me an additional claim for my exemption; for I do not even draw the whole of the pay of my rank, much less any staff allowance, and until I am confirmed in Civil employ, I cannot be considered otherwise than a Commissioned Officer of the Army whose net pay is less than Rupees 6,000 per annum.

3. The entire subject of my pay and position in the Assay Department here being under appeal to the Supreme Government of India, as will be seen by the accompanying Memorial to the Viceroy, I trust that the Government of Fort Saint George will view, with favourable consideration, my claims for exemption from License Tax, at least until such time as my proper position in the Assay Department has been defined by the Government of India.

Official Memorandum from the Examiner of Claims, to the Acting Deputy Assay Master, dated Fort Saint George, 3rd June 1867, No. 457.

1. The undersigned has the honour to return the Acting Deputy Assay Master's bill, as that Officer may wish to lay his claim for exemption from License Tax before Government for their consideration.

2. This Office cannot admit the claim for the following reasons :—

I. Though Dr. Bellew is *literally* drawing acting allowance only, in consequence of the salary of the appointment being consolidated and less than the pay of his rank, he is *in reality* drawing so much of pay of his rank (which is a permanent allowance) as is equal to the consolidated salary of the appointment he is acting in.

II. Dr. Bellew being a Military Officer in Civil employ, is not entitled to exemption on the score of his net pay being under Rupees 6,000 per annum.

(Signed) W. DONALD,
Examiner of Claims.

			RS.	A.	P.
Salary	Rupees	603-10-0 × 12 =	7,279	8	0
Deduction for Funds	,,	109-11-8 × 12 =	1,316	12	0
		Rupees	5,962	12	0

I claim exemption from the License Tax on the following grounds :—

1st.—My appointment as Acting Assistant Assay Master.

2nd.—Being a Commissioned Officer of the Army whose net pay and allowances do not exceed Rupees 6,000 per annum as shown above.

FORT SAINT GEORGE,
MINT,
1st June 1867.

(Signed) P. F. BELLEW,
Surgeon, Bengal Army, and
Acting Assistant Assay Master, Madras.

Memorial of P. F. BELLEW, Esq., Surgeon, H. M.'s Bengal Establishment, Acting Assistant Assay Master of Madras, to His Excellency the Right Honourable SIR JOHN L. M. LAWRENCE, G.C.B., G.C.S.I., Viceroy and Governor General of India.

RESPECTFULLY SHEWETH,

1. That your petitioner after a due course of study in Metallurgy at London during the years 1861-62, obtained the requisite certificate of qualification for conducting the duties of the Assay Department, in either of H. M.'s Indian Mints, and that your petitioner was accordingly appointed on the 11th March 1862 by the Secretary of State for India to the Assay Department, "provisionally in succession" to other Assay Officers then in India.—*Vide* Order of the Government of India, Financial Department, No. 2,916, dated Fort William, 25th April 1862.

2. That in consequence apparently of some departmental error, for which your petitioner cannot be considered responsible, he has been unjustly superseded in the Assay Department by his junior officer, Assistant Surgeon H. E. Busteed, of the Madras Establishment, who only qualified for Assay in September 1864, two years and a half *after* your petitioner had been "provisionally appointed" to the department by the Secretary of State for India.—*Vide* Order of the Government of India, Financial Department, No 3,191, dated Fort William, 17th November 1864. And that quite contrary to all previous rule and precedent, Assistant Surgeon H. E. Busteed has been confirmed in that department before your petitioner, whereby your petitioner has become subordinated to his junior officer, and suffered loss of position and considerable loss of pay.

3. That to warrant such a departure from the usual official routine, it has not been alleged that Assistant Surgeon H. E. Busteed's qualifications for the Assay Department are in any way superior to those possessed by your petitioner. A reference to the Army List will prove that Assistant Surgeon H. E. Busteed had in all ten months' leave to Europe on sick furlough, and as his certificate of qualification in Assay is recorded after the expiration of this leave, it may be allowable to suppose that he could not have devoted more than a few months out of the ten while at home to the study of the subject. Whereas your petitioner devoted a whole year in London during 1861-62 to the study of Chemistry and Metallurgy, and in addition to his certificate of qualification in Assay, also filed at the India House, a certificate of qualification in Chemistry. There can, therefore, be no question as to the relative fitness of your petitioner for conducting the duties of the Assay Department.

4. That as it may be deemed difficult and impolitic, after such a lapse of time to cancel the order of the Government of India appointing Assistant Surgeon H. E. Busteed "to be Assistant Assay Master of Madras," *vide* letter No. 943 from the Secretary to Government of India, Financial Department, dated Fort William, 17th February 1865, your petitioner is satisfied to allow that order to stand—provided that he be confirmed in the next vacancy that occurs in the department. But as regards the subsequent order of the Government of Fort Saint George, appointing Assistant Surgeon H. E. Busteed to be "Acting Assay Master of Madras," *vide* Government Order No 161,

dated Fort Saint George, 25th April 1866, your petitioner cannot consent to forego his right any longer, because it would prejudice his future promotion to the higher grade of Assay Master for which—all other requirements being equal—your petitioner is the senior in the department. He therefore prays that as soon as convenient he may be placed in the acting appointment for the remainder of Dr. Shaw's leave of absence.

5. That it will be apparent from the above representations, that some compensation is due to your petitioner in consideration of the injury he has sustained—both in a social and pecuniary point of view—from having been unjustly subordinated to an officer who was his junior not only in the Assay Department, but also in the Medical Department. Your petitioner being entitled had he served with a Regiment to a salary of not less than Rupees 800 a month, with the relative rank of Major. That as a case in point, he might adduce that of Dr. Graham, Deputy Assay Master of Calcutta, who was allowed, in consideration of his promotion as Surgeon, a salary of Rupees 900 and Rupees 100 house-rent. Total Rupees 1,000 per mensem in lieu of his consolidated salary of Rupees 750. Your petitioner therefore humbly solicits a similar concession in his behalf; the exceptional circumstances under which he now appeals appearing to warrant him these allowances, as a "special case." That your petitioner would further quote as a precedent in his favour, that when Civil Surgeon of Rajshaye, previous to coming to Madras, he brought to the notice of the Bengal Government that the consolidated salary of that appointment, Rupees 550 per mensem, was less than the pay he would draw if in Military employ, and on the matter being referred to the Inspector General of the Bengal Medical Department, on that Officer's recommendation, your petitioner's services were retained in Civil employ, and he was authorized to draw the Military pay of his rank Rupees 789-3-0, *plus* Rs. 30, Dispensary allowance, total Rupees 819-3-0 per mensem, and this with retrospective effect from the 12th December 1865.—*Vide* Order of the Government of Bengal, No. 2,563, dated Calcutta, 17th May 1866.

6. That no extra expense will be involved by adopting either of the above courses. Because during Dr. Shaw's absence on medical certificate he draws his pay in the Military Department, and the Acting Assay Master only receives 20 per cent. on the full salary, Rupees 1,500, of the Assay Master, which leaves a monthly balance of Rupees 593-6-0 in hand. Or in other words, the duties of H. M.'s Madras Assay Office are now conducted for Rupees 593-6-0, less than the sanctioned establishment.

7. That previous to your petitioner's appointment as Acting Assistant Assay Master of Madras, he was Civil Surgeon of Rajshaye on a salary of Rupees 819-3-0 per mensem. That his present pay is only Rupees 606-10-0, whilst his subscription to the Military and Medical Funds of his Presidency Rupees 109-11-8 are calculated not on his present salary, but on the salary of a Surgeon, viz., Rs. 800 per mensem, the result being that he only actually receives Rs. 496-14-4 a month, which must be admitted as quite inadequate remuneration after twelve years' Indian service, during which your petitioner has always borne a high character, and discharged with satisfaction to his superiors the duties of several responsible Medical charges; having served throughout the perils of the Sepoy mutiny, and subsequently in Civil employ in Bengal.

8. That some explanation is necessary from your petitioner as to the delay that has occurred on his part in the representation of his grievance. He begs therefore respectfully to state, that since his provisional appointment to the Assay Department in 1862, he has been serving in Bengal, and was unaware till his arrival at Madras, in November last, that Assistant Surgeon H. E. Busteed had already been confirmed in the Assay Department. Further, after your petitioner's arrival at Madras, he was informed demi-officially that his services had been applied for by the Acting Mint Master, (who is also ex-officio Commissioner of Paper Currency,) with a view to his employment as Assistant in the Paper Currency Office, on a salary of Rupees 300 per mensem in addition to his pay Rupees 606-10-0 as Assistant Assay Master. Total Rupees 906-10-0 per mensem. This appointment was strongly recommended by the Local Government on the ground that it was an economical arrangement, by which the salary of a separate Officer on Rupees 600 a month would be saved. The Assay and Paper Currency Offices being located in the same building, and the duties not incompatible, there was apparently good reason to suppose that the combined duties

might be performed with advantage by the same Officer. Until therefore this proposition of the Government of Fort Saint George was disposed of, your petitioner could not well have taken any steps on his own behalf. The above arrangement for combining the duties of the Assay and Paper Currency Offices not having met with approval or sanction, your petitioner is now compelled to speak for himself and make his claims known.

9. In conclusion, your petitioner humbly trusts that he has succeeded in demonstrating for your Excellency's information that he has a substantial grievance, which is deserving of your Excellency's favourable consideration and speedy redress. And your petitioner as in duty bound shall ever pray.

Correct printed copy.

5th June 1867.

(Signed) P. F. BELLEW,
Ag. Asst. Assay Master, Madras.

Submitted to Government.

(Signed) J. CARPENDALE, Colonel,
Mint Master.

Miscellaneous.

1. The Government gather from the papers sent up to them that as Civil Surgeon of Rajshaye, Mr. Bellew was drawing Rupees 550 monthly, until the Government granted him the Military pay of his rank, thus raising his allowances to Rupees 819.

2. On being appointed, at his own request, to act in the Assay Department, his allowances were reduced to Rupees 606, from which his Fund subscriptions, calculated on his Military pay as a Surgeon, being deducted, his net yearly income is Rupees 5,962-12-0, or less than Rupees 6,000, being the rate of pay exempting Military Officers *not* in Civil employment, other than the Police, from the License Tax.

3. On this score, and also on the ground that his entire receipts being less than the Military pay of his rank must be viewed as a deputation allowance, and therefore not to be taken into account in calculating for the assessment of the License Tax, he claims exemption from the tax.

4. The Examiner of Claims objects that Mr. Bellew is drawing the full consolidated pay of the appointment in which he is acting, which though less than the pay of his rank, must therefore be viewed as a permanent and not a deputation allowance, and also that he is a Military Officer in Civil employ other than Police, and therefore not entitled to claim the exemption on the score of his net pay being less than Rupees 6,000 yearly.

See from Government of India, dated 8th August 1866, No. 1,849, Financial Department.

5. The case is a very peculiar one, and the effect of the literal interpretation of the Act placed on it by the Examiner of Claims is probably contrary to the intention of the Legislature in framing the exemption, which doubtless contemplated that a Military Officer in Civil employ would have gained and not lost pay by being so employed, while Mr. Bellew's position is only a temporary one, and he has made a considerable sacrifice to attain it.

6. Under all the circumstances of the case, which can scarcely form a precedent, the Government consider that Mr. Bellew's claim to exemption from the tax may be admitted, and the Examiner of Claims will pass his abstract accordingly.

7. These Proceedings will be reported to the Government of India.

No. 70. ORDER THEREON, 3rd July 1867, No. 1,974.

ESTABLISHMENT, No. 4. Communicated to the undermentioned Officers:—

Superintending Engineers.
Controller of Public Works Accounts.
Consulting Engineer for Railways.
" " for the Madras Irrigation and Canal Company.
Officer in charge of the Store Department.
General Superintendent of Public Works Stores and Workshops.
Captain Kennedy.

(True Extract.)

Secretary to Government.

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Consulting Engineer for Railways.
" " " for the Madras Irrigation and Canal Company.
" Officer in charge of the Store Department.
" General Superintendent of Public Works Stores and Workshops.
To Captain Kennedy.

Exd. T. Cartledge.

longer, because it would prejudice his future promotion to the higher grade of Assay Master for which—all other requirements being equal—your petitioner is the senior in the department. He therefore prays that as soon as convenient he may be placed in the acting appointment for the remainder of Dr. Shaw's leave of absence.

5. That it will be apparent from the above representations, that some compensation is due to your petitioner in consideration of the injury he has sustained—both in a social and pecuniary point of view—from having been unjustly subordinated to an officer who was his junior not only in the Assay Department, but also in the Medical Department. Your petitioner being entitled had he served with a Regiment to a salary of not less than Rupees 800 a month, with the relative rank of Major. That as a case in point, he might adduce that of Dr. Graham, Deputy Assay Master of Calcutta, who was allowed, in consideration of his promotion as Surgeon, a salary of Rupees 900 and Rupees 100 house-rent. Total Rupees 1,000 per mensem in lieu of his consolidated salary of Rupees 750. Your petitioner therefore humbly solicits a similar concession in his behalf; the exceptional circumstances under which he now appeals appearing to warrant him these allowances, as a "special case." That your petitioner would further quote as a precedent in his favour, that when Civil Surgeon of Rajshaye, previous to coming to Madras, he brought to the notice of the Bengal Government that the consolidated salary of that appointment, Rupees 550 per mensem, was less than the pay he would draw if in Military employ, and on the matter being referred to the Inspector General of the Bengal Medical Department, on that Officer's recommendation, your petitioner's services were retained in Civil employ, and he was authorized to draw the Military pay of his rank Rupees 789-3-0, *plus* Rs. 30, Dispensary allowance, total Rupees 819-3-0 per mensem, and this with retrospective effect from the 12th December 1865.—*Vide* Order of the Government of Bengal, No. 2,563, dated Calcutta, 17th May 1866.

6. That no extra expense will be involved by adopting either of the above courses. Because during Dr. Shaw's absence on medical certificate he draws his pay in the Military Department, and the Acting Assay Master only receives 20 per cent. on the full salary Rupees 1,500 of the Assay Master, which leaves a monthly balance of Rupees 593-6-0 in hand. Or in other words, the duties of H. M.'s Madras Assay Office are now conducted for Rupees 593-6-0, less than the sanctioned establishment.

7. That previous to your petitioner's appointment as Acting Assistant Assay Master of Madras, he was Civil Surgeon of Rajshaye on a salary of Rupees 819-3-0 per mensem. That his present pay is only Rupees 606-10-0, whilst his subscription to the Military and Medical Funds of his Presidency Rupees 109-11-8 are calculated not on his present salary, but on the salary of a Surgeon, viz., Rs. 800 per mensem, the result being that he only actually receives Rs. 496-14-4 a month, which must be admitted as quite inadequate remuneration after twelve years' Indian service, during which your petitioner has always borne a high character, and discharged with satisfaction to his superiors the duties of several responsible Medical charges; having served throughout the perils of the Sepoy mutiny, and subsequently in Civil employ in Bengal.

8. That some explanation is necessary from your petitioner as to the delay that has occurred on his part in the representation of his grievance. He begs therefore respectfully to state, that since his provisional appointment to the Assay Department in 1862, he has been serving in Bengal, and was unaware till his arrival at Madras, in November last, that Assistant Surgeon H. E. Busteed had already been confirmed in the Assay Department. Further, after your petitioner's arrival at Madras, he was informed demi-officially that his services had been applied for by the Acting Mint Master, (who is also ex-officio Commissioner of Paper Currency,) with a view to his employment as Assistant in the Paper Currency Office, on a salary of Rupees 300 per mensem in addition to his pay Rupees 606-10-0 as Assistant Assay Master. Total Rupees 906-10-0 per mensem. This appointment was strongly recommended by the Local Government on the ground that it was an economical arrangement, by which the salary of a separate Officer on Rupees 600 a month would be saved. The Assay and Paper Currency Offices being located in the same building, and the duties not incompatible, there was apparently good reason to suppose that the combined duties might be performed with advantage by the same Officer. Until therefore this proposition of the

Government of Fort Saint George was disposed of, your petitioner could not well have taken any steps on his own behalf. The above arrangement for combining the duties of the Assay and Paper Currency Offices not having met with approval or sanction, your petitioner is now compelled to speak for himself and make his claims known.

9. In conclusion, your petitioner humbly trusts that he has succeeded in demonstrating for your Excellency's information that he has a substantial grievance, which is deserving of your Excellency's favourable consideration and speedy redress. And your petitioner as in duty bound shall ever pray.

Correct printed copy.

(Signed) P. F. BELLEW,
Ag. Asst. Assay Master, Madras.

5th June 1867.

Submitted to Government.

(Signed) J. CARPENDALE, Colonel,
Mint Master.

No. 316. ORDER THEREON, 22nd June 1867, No. 1,392.

Miscellaneous.

1. The Government gather from the papers sent up to them that as Civil Surgeon of Rajshaye, Mr. Bellew was drawing Rupees 550 monthly, until the Government granted him the Military pay of his rank, thus raising his allowances to Rupees 819.

2. On being appointed, at his own request, to act in the Assay Department, his allowances were reduced to Rupees 606, from which his Fund subscriptions, calculated on his Military pay as a Surgeon, being deducted, his net yearly income is Rupees 5,962-12-0, or less than Rupees 6,000, being the rate of pay exempting Military Officers *not* in Civil employment, other than the Police, from the License Tax.

3. On this score, and also on the ground that his entire receipts being less than the Military pay of his rank must be viewed as a deputation allowance, and therefore not to be taken into account in calculating for the assessment of the License Tax, he claims exemption from the tax.

4. The Examiner of Claims objects that Mr. Bellew is drawing the full consolidated pay of the appointment in which he is acting, which though less than the pay of his rank, must therefore be viewed as a permanent and not a deputation allowance, and also that he is a Military Officer in Civil employ other than Police, and therefore not entitled to claim the exemption on the score of his net pay being less than Rupees 6,000 yearly.

See from Government of India, dated 8th August 1866, No. 1,849, Financial Department.

5. The case is a very peculiar one, and the effect of the literal interpretation of the Act placed on it by the Examiner of Claims is probably contrary to the intention of the Legislature in framing the exemption, which doubtless contemplated that a Military Officer in Civil employ would have gained and not lost pay by being so employed, while Mr. Bellew's position is only a temporary one, and he has made a considerable sacrifice to attain it.

No. 315. Read the following Endorsement of the Mint Master, dated Fort Saint George, Mint, 5th June 1867 :—

Read the following letter from H. E. BUSTEED, Esq., M. D. Acting Assay Master, to the Mint Master, dated Fort Saint George, Mint, 5th June 1867, No. 41.

1. I have the honour to transmit, for submission to Government, the accompanying correspondence from the Acting Assistant Assay Master.

2. With regard to the copy of the Memorial attached, it is but due to myself to state, that this is the first moment that I have seen or even heard of the existence of this document; and as it would appear that it has been already forwarded to the Governor General, I do not think it right to offer any comment on it.

From P. F. BELLEW, Esq., Acting Assistant Assay Master, to the Acting Assay Master, dated Fort Saint George, Mint, 5th June 1867, No. 39.

1. I have the honour to request the favour of your forwarding the accompanying correspondence to the Mint Master, for transmission to Government.

2. The Examiner of Claims having returned my last month's pay bill, on the ground that he was unable to admit the claim for exemption from License Tax, I beg accordingly to refer the matter for the consideration of Government. As he admits that I am "*drawing acting allowance only.*" I cannot see how the fact of the pay of my rank as Surgeon, being greater than the consolidated salary of the Assistant Assay Master's appointment here, vitiates my claim to exemption from the tax, on the ground that so much of the pay of my rank as is drawn is equal to the consolidated Civil allowance. This very argument appears to me an additional claim for my exemption; for I do not even draw the whole of the pay of my rank, much less any staff allowance, and until I am confirmed in Civil employ, I cannot be considered otherwise than a Commissioned Officer of the Army whose net pay is less than Rupees 6,000 per annum.

3. The entire subject of my pay and position in the Assay Department here being under appeal to the Supreme Government of India, as will be seen by the accompanying Memorial to the Viceroy, I trust that the Government of Fort Saint George will view, with favourable consideration, my claims for exemption from License Tax, at least until such time as my proper position in the Assay Department has been defined by the Government of India.

Official Memorandum from the Examiner of Claims, to the Acting Deputy Assay Master, dated Fort Saint George, 3rd June 1867, No. 457.

1. The undersigned has the honour to return the Acting Deputy Assay Master's bill, as that Officer may wish to lay his claim for exemption from License Tax before Government for their consideration.

2. This Office cannot admit the claim for the following reasons :—

I. Though Dr. Bellew is *literally* drawing acting allowance only, in consequence of the salary of the appointment being consolidated and less than the pay of his rank, he is *in reality* drawing so much of pay of his rank (which is a permanent allowance) as is equal to the consolidated salary of the appointment he is acting in.

II. Dr. Bellew being a Military Officer in Civil employ, is not entitled to exemption on the score of his net pay being under Rupees 6,000 per annum.

(Signed) W. DONALD,
Examiner of Claims.

			RS.	A.	P.
Salary	Rupees	606-10-0 × 12 =	7,279	8	0
Deduction for Funds	,,	109-11-8 × 12 =	1,316	12	0
		Rupees	5,962	12	0

I claim exemption from the License Tax on the following grounds :—

1st.—My appointment as Acting Assistant Assay Master.

2nd.—Being a Commissioned Officer of the Army whose net pay and allowances do not exceed Rupees 6,000 per annum as shewn above.

FORT SAINT GEORGE,
MINT,
1st June 1867.

(Signed) P. F. BELLEW,
Surgeon, Bengal Army, and
Acting Assistant Assay Master, Madras

Memorial of P. F. BELLEW, Esq., Surgeon, H. M.'s Bengal Establishment, Acting Assistant Assay Master of Madras, To His Excellency the Right Honourable SIR JOHN L. M. LAWRENCE, G.C.B., G.C.S.I., Viceroy and Governor General of India.

RESPECTFULLY SHEWETH,

1. That your petitioner after a due course of study in Metallurgy at London during the years 1861-62, obtained the requisite certificate of qualification for conducting the duties of the Assay, Department, in either of H.M.'s Indian Mints, and that your petitioner was accordingly appointed on the 11th March 1862 by the Secretary of State for India to the Assay Department, "provisionally in succession" to other Assay Officers then in India.—*Vide* Order of the Government of India Financial Department, No. 2,916, dated Fort William, 25th April 1862.

2. That in consequence apparently of some departmental error, for which your petitioner cannot be considered responsible, he has been unjustly superseded in the Assay Department by his junior officer, Assistant Surgeon H. E. Busteed, of the Madras Establishment, who only qualified for Assay in September 1864, two years and a half *after* your petitioner had been "provisionally appointed" to the department by the Secretary of State for India.—*Vide* Order of the Government of India, Financial Department, No. 3,191, dated Fort William, 11th November 1864. And that quite contrary to all previous rule and precedent, Assistant Surgeon H. E. Busteed has been confirmed in that department before your petitioner, whereby your petitioner has become subordinated to his junior officer, and suffered loss of position and considerable loss of pay.

3. That to warrant such a departure from the usual official routine, it has not been alleged that Assistant Surgeon H. E. Busteed's qualifications for the Assay Department are in any way superior to those possessed by your petitioner. A reference to the Army List will prove that Assistant Surgeon H. E. Busteed had in all ten month's leave to Europe on sick furlough, and as his certificate of qualification in Assay is recorded after the expiration of this leave, it may be allowable to suppose that he could not have devoted more than a few months out of the ten while at home to the study of the subject. Whereas your petitioner devoted a whole year in London during 1861-62 to the study of Chemistry and Metallurgy, and in addition to his certificate of qualification in Assay, also filed at the India house, a certificate of qualification in Chemistry. There can, therefore, be no question as to the relative fitness of your petitioner for conducting the duties of the Assay Department.

4. That as it may be deemed difficult and impolitic, after such a lapse of time to cancel the order of the Government of India appointing Assistant Surgeon H. E. Busteed "to be Assistant Assay Master of Madras," *vide* letter No. 946 from the Secretary to Government of India, Financial Department, dated Fort William, 17th February 1865, your petitioner is satisfied to allow that order to stand—provided that he be confirmed in the next vacancy that occurs in the department. But as regards the subsequent order of the Government of Fort Saint George, appointing Assistant Surgeon H. E. Busteed to be "Acting Assay Master of Madras," *vide* Government Order No. 161, dated Fort Saint George, 25th April 1866, your petitioner cannot consent to forego his right any

6. Under all the circumstances of the case, which can scarcely form a precedent, the Government consider that Mr. Bellew's claim to exemption from the tax may be admitted, and the Examiner of Claims will pass his abstract accordingly.

7. These Proceedings will be reported to the Government of India.

(True Extract.)

Secretary to Government.

the Mint Master.
the Examiner of Claims.
,, the Board of Revenue.
,, the Accountant General.
,, the Public Works Department.
,, the Military Department.

Exd. S. T. Augustin.

Lud

№ 1974

1974

Commd. to the under-
mentioned Officers -

3 Supg Engineers
4 Contrôlers
5 Com Engrs in Bs
4 Com Engrs in the N & W Co
1 Officer in charge of Ord Store Dept
1 Lt Supt of Ord Stores & Workshops
4 Capt Kennedy

Fort St Lazaro
3rd July 1867

Dept 4/7/67

Jan. 1867 Dept.
Pro: of Govt. for Instr.
No 2305

Pro: of the Madras Govt
in the Rev Dept.

Rec'd 22
Rec'd 25 } June 67
No 1392

Coming Pro: of the Rev:
Dept. passing orders
on the application of
Mr. Bellew for exemption
from License Tax-

No 1974 - 3 - July 1867
William Bolu

No 69-70