

EAST INDIA (PROGRESS AND CONDITION).

STATEMENT

EXHIBITING THE

MORAL AND MATERIAL PROGRESS AND CONDITION

INDIA,

DURING THE YEAR 1873-74.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

---

---

*Ordered, by The House of Commons, to be Printed,  
7 August 1875.*

---

---

## C O N T E N T S.

	Page
I.—Administration and Legislation	1
II.—Finance	4
III.—Land Revenue	5
IV.—Agriculture	6
V.—Irrigation	10
VI.—Communications	11
VII.—Forests	12
VIII.—Minerals	12
IX.—Trade and Manufactures	14
X.—Condition of the People	18
XI.—Police and Justice	20
XII.—Education	21
XIII.—Political	26
XIV.—Military	29
XV.—Surveys and Statistics	29
Memorandum on recent Fiscal Legislation in India	31
Appendix to ditto	41

# STATEMENT

EXHIBITING THE

## MORAL AND MATERIAL PROGRESS AND CONDITION OF INDIA

DURING THE YEAR 1873-74.

### I.

#### ADMINISTRATION AND LEGISLATION.

SIR WILLIAM MUIR'S Lieutenant-Governorship closed with March 1874, and on the 9th of April he was succeeded in the North-West Provinces by Sir John Strachey. On the 21st January 1874, owing to the exigencies of the famine in Bengal, Sir Richard Temple was associated with Sir George Campbell (whom he succeeded in the following April), and was deputed to Behar with full powers to direct and control the relief operations. On the 6th of February Lieutenant-Colonel R. H. Keatinge was appointed Chief Commissioner of the newly-formed Province of Assam.

ADMINISTRATIVE  
CHANGES.

The last-named territory was detached from the Bengal Government, with the double object of relieving that Government and of strengthening the administration of Assam. The new Chief Commissionership includes, besides Assam Proper, the Naga Hills, the Khasi and Jynteah Hills, the Garo Hills, Goalpara, Cachar, and Sylhet,—the latter district having been added on 17th September 1874. The total area comprises some 54,000 square miles, with a population of about 4,150,000, and a gross revenue of about 525,000*l.*, which it is hoped will increase under firmer administration.

A scheme was sanctioned by the Government of India in 1873 by which the District Judges and Additional Judges in Bengal are to be classified in two grades, fifteen on the salary of Rs. 2,500 a month, and the same number on Rs. 2,000 a month, instead of (as heretofore) twenty-seven Judges on Rs. 2,500, and three Additional Judges on Rs. 2,166. The object of this change was, by establishing parallel lines of promotion in the Executive and Judicial branches of the Covenanted Civil Service, to enable an officer to choose, at a comparatively early period of his service, the line which his inclination and abilities might lead him to prefer, and to obviate the necessity of transferring an officer from the Executive to the Judicial service merely because his legitimate claims to promotion cannot be overlooked.

PARALLEL PRO-  
MOTION IN BENGAL  
CIVIL SERVICE.

This scheme of parallel promotion rendered possible the increased permanency of District Officers in their posts. During 1873-74 some changes in sub-divisions were unavoidably caused by the urgent requirements of the famine districts, but at the close of the year there were no less than twenty-five Magistrate-Collectors who had been in charge of their districts for a period of two years, while some had been in charge for a much longer period. The country derived the greatest benefit from this improved system.

PERMANENCY OF  
DISTRICT OFFI-  
CERS IN BENGAL.

At the examinations for admission into the Bengal Native Civil Service, from which the subordinate executive agency of the Presidency is now recruited, 385 candidates appeared, of whom 200 were passed, and were distributed over Bengal in various grades of appointments.

BENGAL NATIVE  
CIVIL SERVICE.

Eighteen Acts of the Legislative Council of India received the assent of the Governor General during the official year ending 31st March 1874. Among them were Acts to provide for the appointment of Municipal Committees in the Central

LEGISLATION.

Provinces, in the North-West Provinces and Oude, and in British Burmah; an Act empowering the Governor General in Council to prohibit or impose conditions on recruiting within British India for the service of any Foreign State; and an Act to consolidate and amend the law relating to appeals to the Privy Council. But the most important were the North-West Provinces Revenue and Rent Acts,\* which will be referred to again in the chapter on Land Revenue.

The legislative business of the Bengal Council was comparatively light, owing to the great pressure of work occasioned by the famine. Seven Bills were passed; amongst them, one to provide the means for a complete register of births and deaths†; one to amend the law relating to embankments and watercourses, by which ample powers are given to collectors of Land Revenue to remove or alter existing embankments, to improve drainage, and to construct and open or shut sluices; and another to consolidate the law relating to emigration of labourers to Assam, Cachar, and Sylhet.

In Madras three Acts were passed, the object of one being to prevent the indiscriminate destruction of wild elephants.

Of six Acts passed by the Bombay Council the most important was the District Municipal Act, which will be noticed presently. Another was an Act to consolidate and amend the law relating to salt in the Bombay Presidency.

#### MUNICIPALITIES.

The origin and constitution of municipalities were explained in the last Report. A brief glance will now be taken at their condition and progress during 1873-74, commencing with the capital cities of the three Presidencies.

#### Calcutta.

In the Calcutta municipality, a marked feature in the administration of the year was the very active interest taken by the justices, through the agency of committees, in the control and management of all executive details. The total amount at the disposal of the municipality in 1873 was 450,613*l.* The ordinary income was 249,830*l.*, the chief sources of which were the rates levied on property on account of police, water, lighting, &c., the receipts on account of licenses on trades, professions, &c., and those from taxes on horses, carriages, and carts. The ordinary expenditure amounted to 251,943*l.* A new municipal market was in course of construction throughout the year. The drainage works in the northern portion of the town progressed rapidly; the number of houses connected with the sewers was 3,201. The beneficial effects of the Calcutta waterworks were fully appreciated by the inhabitants; during the year 1,286 houses were connected with the works, bringing the total number up to 7,160. A scheme was carried out for providing unfiltered water direct from the river for street watering, but it was not followed by much success.

#### Madras town.

The ordinary receipts and expenditure of the Madras municipality were 51,299*l.* and 48,481*l.* respectively. In addition to the latter sum there was an outlay of 7,384*l.* on the water supply project, which had nearly approached completion at the close of the year. The total mileage of the piping laid was nearly 39 miles, and the number of fountains open to the public 133, with 55 house connexions, not including public buildings.

#### Bombay town.

In Bombay, the income amounted to 332,411*l.*, and the expenditure to 304,458*l.* The principal work which engaged attention was the carrying on of the new works in connexion with the Tulsi Lake. The water gathered at the Tulsi and thrown into the Vehar Lake was so considerable in quantity as to cause an overflow in the level of the latter, increasing the ordinary storage by 60 days' supply. The Health Department was busily occupied in cleansing the town. An experimental system of drainage was introduced into the Sonapore district, and so far has proved very successful.

#### Bengal.

In the Lower Provinces there were 187 municipalities, the aggregate income of which was 174,354*l.*, and the expenditure 174,028*l.*

#### Madras Presidency.

In the Madras Presidency the municipalities numbered 47, one having been added in the course of the year. The total income was 112,044*l.*, and the expenditure 117,540*l.* Considerable sums were spent on markets, and at Tuticorin and Nellore some useful works were undertaken in connexion with water supply. The outlay on conservancy was much higher than on any other single object, amounting to nearly 24 per cent. of the whole expenditure.

\* The Rent Act was included in the Report for 1872-73 among the measures of that year, but it did not become law until 22nd December 1873.

† This Act was also noticed in the last Report; it was passed in the Session, but not in the official year, 1872-73.

The number of mofussil municipalities in Bombay at the beginning of the year was 213, but 27 of the smaller ones were abolished. The mode of taxation most generally adopted is that of octroi duties, which yielded more than 57 per cent. of the whole revenue. Next in popularity comes the house-tax. The total income of the year was 205,985*l.*, and the total expenditure 189,576*l.* The Bombay Government have frequently urged upon municipalities that a good and sufficient water supply is the first and main object on which their revenues should be expended, and this suggestion has been kept practically in view. Of the entire expenditure 32·22 per cent. was devoted to public health, and of this proportion 35·5 per cent. was spent on conservancy. It is said that there is nothing on which the people are so ready to spend their money as in improving the sanitation of the towns. Bombay  
Presidency.

The Bombay District Municipal Act did not come into operation until after the close of the official year 1873-74. It provides that, instead of the people being left to petition for municipalities, the power of proposing their institution shall be placed in the hands of the Government; the inhabitants have the privilege of preferring objections, which will be duly considered. The power is also given to Government to mass together groups of villages into one municipality, provided they are not separated by more than a mile of unoccupied ground. One of the leading features of the Act is to divide municipalities into two kinds, viz., city and town municipalities, in the former of which Government may direct the whole or any part of the non-official members to be appointed by election.

In the Punjab, municipal committees were in operation in 128 towns or places, and a municipal income was also raised in 185 minor towns to which the Act of 1873 had not been formally extended. The income (not including the latter class of towns) amounted to 175,030*l.*, the expenditure to 193,860*l.* The bulk of the receipts (84 per cent.) was in the shape of octroi. Punjab.

Eighty-one towns in the North-West Provinces were brought under the Municipal Act, including three added during the year under report. In most cases the committees are elected by the inhabitants; the franchise was widely extended in 1872-73, and in the following year a still further extension took place. The income from all sources was 192,278*l.*, of which 157,198*l.* was derived from taxation, principally octroi. The expenditure amounted to 195,651*l.* In most of the towns great progress has been made in paving and draining the streets, and in many places the ventilation has been improved by opening out broad thoroughfares on the sites of narrow lanes. North-West  
Provinces.

The municipalities in Oude numbered 19. With the exception of Lucknow and Fyzabad, they are all small, and none of them are rich. The receipts were in all 41,909*l.*, of which far the greater part was collected as octroi. The disbursements reached 41,854*l.* In many of the towns something has been done in the way of enforcing sanitary regulations. Oude.

There were two municipalities in Ajmere, one of which (Beawur) showed much activity. The united income was 4,304*l.*, and the expenditure 4,443*l.* Ajmere.

In the Central Provinces there were 56 municipal towns, and in 42 of them octroi was either the sole or the principal source of income. The total receipts from all sources were 68,172*l.*, and the expenditure 52,000*l.* The abundant supply of pure water to Nagpur by the completion, at the beginning of 1873, of the Ambajhari reservoir was most thoroughly appreciated during the ensuing hot season. Central Provinces.

Nineteen new municipalities were constituted during the year in Mysore, raising the total number to 77. The receipts were 35,319*l.*, and the disbursements 33,913*l.* Mysore.

The five municipalities in Berar continued to work satisfactorily. The year's income was 6,318*l.*, and the expenditure 6,422*l.* Berar.

In British Burmah, the receipts of 45 municipal and town funds aggregated 65,513*l.*, and the disbursements amounted to 68,794*l.* The year was one of considerable progress in respect to sanitary works, especially in connexion with the drainage and conservancy of the town of Rangoon. Improvements were also carried out in Promé, Akyab, and other towns. British Burmah.

## II. FINANCE.

### REVENUE AND EXPENDITURE.

THE total Revenue in India and England for 1873-74 was 49,598,253*l.* The Ordinary Expenditure was 49,968,569*l.*, or with the addition of Guaranteed Interest, 51,405,921*l.*, showing an excess over income of 1,807,668*l.* The Extraordinary Expenditure amounted to 3,553,307*l.*

Of the income, 21,037,912*l.* was derived from Land Revenue; 8,324,879*l.* from Opium; 6,150,662*l.* from Salt; 2,699,936*l.* from Stamps; 2,628,495*l.* from Customs; and 2,286,637*l.* from Excise.

The expenditure under the head of Army amounted to 15,228,429*l.*; that for Interest on Debt to 4,618,850*l.*; on "Ordinary" Public Works to 2,357,941*l.*; and for Famine Relief to 3,864,673*l.*

The Extraordinary Expenditure was divided as follows: Irrigation 1,198,682*l.*; State Railways 2,354,625*l.*

The following statement shows the distribution of the first three heads of receipt above mentioned among the several Provinces:—

	Land Revenue (including Fisheries).	Opium.	Salt.
	£	£	£
India (General and Political) -	64,655	—	76,321
Bengal	3,946,800	5,582,984	2,621,891
Madras	4,451,489	—	1,295,180
Bombay	3,683,461	2,741,895	734,777
Punjab	1,989,968	—	867,275
North West Provinces	4,209,704	—	422,406
Oude	1,330,778	—	2,200
Central Provinces	608,728	—	118,038
British Burmah	752,334	—	12,574
	21,037,912	8,324,879	6,150,662

A prominent feature in the finance of the year was the resolution not to re-impose the income tax.

### PROVINCIAL ASSIGNMENTS.

The scheme of provincial assignments (*see* p. 10 of last Report) appears on the whole to work well. The allotments to the several Administrations were as follow:—

	£
Bengal (including special additional assignment of 250,000 <i>l.</i> for Famine Relief Works)	1,234,307
Madras	815,904
Bombay	987,791
Punjab	546,148
North-West Provinces	646,840
Oude	222,769
Central Provinces	277,500
British Burmah	302,000

These amounts are supplemented by departmental receipts, and in two or three of the Provinces by provincial taxation also, which is levied for roads, schools, watching, and other local purposes.

### BENGAL ROAD CESS.

The Bengal Road Cess is stated to have proved a complete success. Its introduction has been accomplished with great facility; the valuation and assessment have been effected with little friction or inconvenience to the people; landholders have offered no kind of resistance; and it has been paid regularly and smoothly, its incidence being so light as to be almost inappreciable. The cess affords rich districts the means, often urgently wanted, of making and repairing their roads, and of opening or maintaining the water-ways which are of so much importance to the producing districts of Eastern and Northern Bengal. It has consequently been determined to extend the operation of the Act as completely as possible throughout the Province.

## III.

## LAND REVENUE.

A SUBJECT which has attracted much serious attention in connexion with the administration of the land is the alleged indebtedness of the cultivating classes, with the result that their ancestral estates are gradually passing out of their hands through heavy mortgages and compulsory sales. This is reported to be the case in the Bombay Presidency, the Punjab, North-West Provinces, Oude, and Central Provinces. One reason assigned in Bombay for this state of things is the improvidence of the people, who, though not as a rule extravagant or self-indulgent, are victims to the exactions of society and caste, and in this way often incur the most crushing liabilities, regardless of future consequences. But the evil is stated to be much aggravated, if not in some cases entirely caused, by the grasping and unscrupulous dealings of money-lenders, who induce the ryots to sign bonds for much more than they borrow, and often to renew the bond for an enormously increased sum, the creditor taking as his security the whole of the crop except what is just sufficient for the maintenance of the ryot and his family. So long as good crops and high prices prevail, the ryot is not much pressed, but when it is otherwise, he is dragged before the court and deprived of all he has.

TRANSFERS OF LAND.

There are, naturally, various opinions as to the advantage or otherwise of these land transfers. On the one side it is considered that the sale of land should be as free as the sale of stock, while the class into whose hands the land appears to be passing is one at the same time richer, more intelligent, and more provident than the peasant proprietary. On the other hand, the general view in India is that the threatened change is one fraught with evil consequences, and by all possible means to be averted. In the North-West Provinces power has actually been given to the collectors under certain circumstances to check or postpone sales of land for debt, and in Bombay and the Central Provinces the question of legislative interference is still under consideration. The Lieutenant-Governor of the Punjab, however, thinks that the judicial officers present a far too gloomy view of the financial position of the peasantry, and one which contrasts remarkably with the record of general prosperity prevailing throughout that Province. In the latter Administration, moreover, special restrictions on alienation exist. No ancestral or joint-acquired property can be sold in execution without the sanction of the chief courts, which is rarely accorded; and every voluntary sale of land within a village boundary is voidable unless it is first offered to members of the village community.

In the last Report (p. 17) reference was made to agrarian disturbances which had broken out in the Pubna District. Some of the evils brought to light were very deep-seated, and their remedy would involve important alterations in the revenue law of Bengal. The Lieutenant-Governor, however, issued a proclamation warning the ryots that, while Government would protect them from all force and extortion, it would firmly repress all violent and illegal action on their part. Rioting ceased almost immediately, and it appeared likely that the matters in dispute would be left to the decision of the courts. Things were still unsettled in several districts during the year under review, but there was remarkably little agitation in the Native press, and no further disturbance of the public peace.

PUBNA DISTURBANCES.

The pressure of the famine necessitated a postponement of the consideration of the rent question by Government, and it is to be hoped that the forbearance and benevolence shown by the landlords generally during that crisis will not be forgotten, and that both parties will approach the subject with mutual feelings of kindness and moderation.

Inquiries made regarding the imposition by zemindars in Orissa of illegal cesses on their ryots fully established the existence of the grossest oppression. An example was made of three zemindars by depriving them for a time of the management of their estates; and measures are being taken to remedy the various evils brought to light.

ILLEGAL CESSES IN ORISSA.

Instructions were issued by Government for the guidance of the managers of Wards' Estates in the administration of surplus funds. Such funds are not to accumulate for the future use, and probably harm, of the young zemindars, but, after the payment of all debts, they are to be laid out in the improvement of the estate and the well-being of its inhabitants. It is desired that estates under the Court of Wards should be models to the surrounding country of what a solvent and wisely administered property should be.

WARDS' ESTATES.

ASSESSMENTS IN  
BENGAL.

The land revenue demand for the year in Bengal was 3,954,864*l.*, being an increase on the previous year of 10,904*l.*, which was due to re-settlements of estates and extension of cultivation. The deficiency of the collections consequent on the famine was very small, and such suspensions of revenue as were granted were given as a reward for exceptional exertions in relieving distress. This result is considered by the Local Government as creditable to the working of the permanent settlement.

ASSESSMENTS IN  
MADRAS.

In Madras satisfactory progress was made in the work of settlement with results very beneficial to the revenue. Where, however, these results were brought about, not by the discovery of an excess in area, but by increased rates of assessment, the Government did not enforce the levy with undue speed, but readily consented to a postponement wherever circumstances seemed to make it desirable.

ASSESSMENTS IN  
BOMBAY.

Original and revised settlements were introduced in 771 villages of the Bombay Presidency, raising the land revenue collected from those villages by 38 per cent. Careful inquiries and calculations showed that, as a rule, the assessment was light, scarcely ever amounting to one-sixth of the gross produce. The depressed condition of the agricultural classes in Bombay has been ascribed in some of the local papers and other publications to the new assessments lately imposed. This, however, has been clearly proved not to be the case, although the Government recognize in that condition a reason for moderation in future assessments.

NORTH-WEST  
PROVINCES  
REVENUE AND  
RENT ACTS.

The passing of the Revenue and Rent Acts for the North-West Provinces was the result of nearly two years' deliberation and labour, and forms an epoch in the history of the revenue administration of that Province. They are considered to be of the greatest importance, not only as measures of reform, but also as codifying and defining the practice previously existing. Among the changes introduced the following may be mentioned. There had previously been nothing to deter the landlord from suing for enhancement every year if he chose. To remedy this evil it was at first proposed to concede by the new Bill to occupancy tenants fixity of rent during the whole term of settlement; the Lieutenant-Governor, however, thought that it would be a sufficient boon to the tenant, and fairer to the landlord, if the former were protected from enhancement for a term of ten years, and the point was decided accordingly. The rights of a proprietor in land are, under the new law, distinguished from the rights he acquires as a cultivator in the fields he cultivates; in future the sale of the former rights for debt will not involve the loss of the latter, and the ex-proprietor, instead of becoming a homeless outcast from his ancestral village, will only sink into the position of an occupancy tenant of his hereditary fields, holding them at somewhat favourable rates.

ASSESSMENTS IN  
BRITISH BURMAH.

In British Burmah there are no large landholders, and no middlemen receiving a rent exclusive of the Government demand. The increase of cultivation has been so rapid that the larger proportion of the cultivated land is under annual assessment; the cultivators are, however, learning the advantage of a lease on fixed rates for a term of years—never as yet exceeding ten—whereby they avoid annual measurements and enjoy certain other privileges. The land revenue demand in 1873-74 was 10·96 per cent. in excess of that in the preceding year; this large increase was owing to the greater quantity of land brought under cultivation, and to the propitious season, which made the assessment fall lightly on the cultivators.

## IV.

## AGRICULTURE.

SEASONS AND  
AGRICULTURE.  
Bengal.

The weather in Bengal had been abnormal during three consecutive years. In 1871 the rainfall was excessive, but the crops were very good. In 1872 the rainfall was deficient, but was happily distributed, and the crops were good. The year 1873 was dry almost beyond precedent, and the rain that fell was unfortunately distributed; the winter crops consequently failed, and scarcity ensued.

The worst appearances were in Behar; only in the Orissa Division of the Bengal Presidency were the reports altogether satisfactory. The Government lost no time in organizing relief works.

An important question arose as to the prohibition of the export of grain from British Indian ports. This measure was strongly advocated by Sir G. Campbell



and by the Native press. On the other hand it did not commend itself to the judgment of Lord Northbrook, who considered that it would derange trade, give occasion to claims for compensation which it would be difficult to adjust, and after all might not add materially to the available stock of rice. He had full confidence that the energy and enterprise of those engaged in the internal trade of British India would prove equal to the occasion. At the same time he did not make any pledge as to what might or might not be done in the event of extreme necessity arising.

An arrangement made with the railway companies to reduce the rates for the carriage of grain, the difference being paid by the Government, had the desired effect of stimulating the importation of grain into the distressed districts.

The food supplies of India, including British Burmah, proved amply sufficient to meet the demand. The total quantity of grain purchased by the Government was 479,696 tons, and of this only 54,300 tons were obtained from beyond British India.

The reports of the Central Relief Committee show that the appeal which was made to the liberality of the public was cordially responded to. The sympathy manifested by the people of England was much appreciated. The princes and chiefs of India distinguished themselves by the alacrity with which they contributed, and liberal subscriptions were received from all parts of the country, especially from landholders in the distressed districts.

As January advanced without sign of rain, anxiety was more and more widely felt; but during the last week of that month heavy showers began to fall in southern Bengal, and rain gradually reached the northern districts. These rains caused considerable reduction and contraction of the danger. The famine reached its culminating point at the end of May 1874, and by the following October had nearly died out.

As the result of the measures adopted to cope with the famine, the number of proved cases of death directly traceable to it did not exceed 22.

Fears have been expressed lest the administration of relief on a great scale should tend to demoralize a people chiefly agricultural, and to relax their zeal for husbandry. Not only, however, is there no reason to believe that any demoralization has followed, but, on the contrary, it is probable that a lesson has been learnt regarding the vicissitudes of season, and the expediency of losing no chance of self-preservation by skill and promptitude, which will not soon be forgotten. Though here and there persons showed some unwillingness to quit relief, Sir R. Temple reports that, on the whole, there never was evinced such a degree of alacrity and industry among the people.

The seasons in the Madras Presidency during 1873-74 were fairly propitious in the northern districts, while in the south they were decidedly unfavourable. Towards the close of the year scarcity and want of water gave great cause for anxiety in some parts, especially in Chingleput, South Arcot, and Madura, but some remissions of land revenue and a few relief works were sufficient to stave off calamity, until a burst of rain at the beginning of 1874-75 removed all fear of danger.

Owing to the unseasonable weather in Madras, only a small number of field experiments were attempted in the Government Farms, and but few of these brought to light anything of special interest. The subsoil drainage experiment promises to yield most important results. During the dry season, when the crops in the undrained land were withering from want of moisture, those on the pipe-drained land were luxuriant and healthy.

The year was not on the whole a favourable one for Bombay; the rainfall was rather above than below the average, but in many places it was unseasonable. The only place, however, where there was any apprehension of distress was Dharwar. Special relief works were undertaken in that district, and an early fall of rain in May removed all fears of famine. In Sind, where cultivation mainly depends on the inundation, the season was bad, and in particular places crops were totally destroyed by blight and other causes; here also, however, there was no famine.

It is said that no marked improvement of agriculture is visible in the Bombay Presidency; at the same time it would appear that the native processes, though rude, are generally the best suited to the country. English ploughs have been tried, and in Ahmedabad in particular they are stated to be coming into requisition, but although they succeed in black soft soils, the native instrument appears the best adapted for hard red soils, which it is scarcely possible, if desirable, to plough deeply. The

greatest drawback to the improvement of agriculture is the absence of live stock, which is required for keeping up the fertility of the soil. As the great bulk of the people do not use animal food, cattle are maintained only in such numbers as are necessary for cultivation and carrying purposes, and are too few for properly manuring the land.

Punjab.

The year was the most prosperous, in regard to seasons as well as in other respects, which had been known in the Punjab since the annexation. Both spring and autumn harvests were above the average, and the Province was able to afford substantial help to Bengal. Although up to the close of the year 117,742 tons of grain were despatched to the latter Province, so abundant was the supply that the price of wheat and of other grains actually fell instead of rising.

North-West Provinces.

In the eastern districts of the North-West Provinces there was some distress, requiring Government measures of relief, consequent on the failure of the autumn crops of 1873. There was also some scarcity in the southern districts; the rainfall had been unequally distributed and untimely, and agricultural prospects were further affected by serious floods.

Oude.

The dryness of the season caused some distress in Oude, and there were even apprehensions of a general scarcity, which, however, were removed by the rain that fell in January and February. After that, the prospects of the cultivating classes are reported to have been better than they had been for several seasons.

Central Provinces.

A remarkable feature in the agriculture of the Central Provinces is the distribution of different varieties of crops. This is a most fortunate circumstance for the Province, as the crops are entirely dependent for success or failure on the fluctuating character of the seasons, and thus a monsoon, full of disappointment and perhaps suffering to one section of the community, carries to other sections the boon of an ample harvest. Such was the case in 1873-74, when the rainy season was unsuitable to the exigencies of the rice crop, which failed to such an extent that, but for extensive reserves from former years, much distress must have arisen. To the other kinds of crops, however, the same season was peculiarly adapted, the result being an out-turn in most cases considerably above the average. Of all crops rice is probably the most precarious, and in whatever tract this is too exclusively cultivated, each succeeding season cannot but be more or less a period of uncertainty and anxiety. Irrigation is much needed in this Province, but the Chief Commissioner fears that the time is distant when it will be largely available to the people as a protection against famine, as no scheme has yet been proposed which would prove remunerative, and the people are too poor to pay a general water-rate. Much, however, is being done in individual villages by the people themselves in making tanks, embankments, and wells.

Mysore and Coorg.

The seasons were not very favourable in Mysore and Coorg, and the result was a partial failure of the staple crops. There was a considerable decrease in the out-turn of coffee, and the price was unusually high.

The establishment of an Experimental Farm at Bangalore was sanctioned during the year by the Government of India. The services of a graduate of the Royal Agricultural College at Cirencester have been secured for its superintendence.

Berar.

In the Hyderabad Assigned Districts the seasons and crops were on the whole good. Of the area under cultivation 40 per cent. was occupied by jowarree, 31 per cent. by cotton, and the remainder by other crops. In the preceding year the area under cotton was returned at only 29 per cent.; the large increase under this head might be considered undesirable were it not that the cultivation of cereals has increased even more than that of cotton.

The Government Farm at Oomraottee, having proved a failure, was abolished; and it has also been found necessary, since the termination of the year, to close the Akola Farm.

British Burmah.

In British Burmah the rainfall of 1873 was one of the heaviest on record, but it was well distributed, and the crops were generally good. The quantity of land under rice was 2,061,568 acres, being an increase of 178,448 over the preceding year; and the crop was the largest ever grown, yielding not only an ample supply for the inhabitants of the Province, but also upwards of 800,000 tons for export, of which about 290,000 went to Bengal, whilst the European markets were fully provided, and several thousand tons were forwarded to Upper Burmah.

There are estimated to be in British Burmah 44,000 square miles of culturable land, of which more than 40,000 are unoccupied, owing to the paucity of population. Since it came under British occupation there has been a steady increase both of population and of cultivation. The increase of area under the latter head, which

for the past five years had been at the rate of 2½ per cent., rose to 9·37 per cent. during 1873-74.

The first of a series of agricultural exhibitions in the Madras Presidency was held on the Sydapet Farm in February 1874, and the results were on the whole satisfactory. There was a remarkably good show of cattle, most of which came from Nellore, showing that the annual cattle shows which are held in that district are doing good. AGRICULTURAL EXHIBITIONS.

Cattle fairs were established in various parts of the Punjab to facilitate the purchase and sale of stock, and to encourage the improvement of the breeds.

In the early months of 1874 agricultural shows were held in the various districts of British Burmah. At first the people were under the impression that new taxes were to be imposed, the shows being the means through which they were to be brought together and their property taxed. This feeling, however, passed away with explanations from the district officers, and on the days of the shows large numbers assembled. The competitors for prizes were numerous, and some very fine specimens of cattle, rice, tobacco, &c., were brought forward. The results having been on the whole very satisfactory, it is intended to hold the shows annually in future.

An account of the extraordinary development of the jute industry was given at page 110 of last year's Report. During the year under review, a Commission, appointed by Sir G. Campbell to make a special inquiry into matters connected with the cultivation of this fibre, sent in its report, which is an exhaustive and valuable one. Of the area under jute cultivation, about a quarter is newly reclaimed land, a tenth has been taken from indigo, and two-thirds have been alienated from food grains. This has not so reduced the supply of grains as to be injuriously felt, while the industry has materially improved the condition of the ryots. The following improvements are suggested in the cultivation and preparation of the fibre. *First*, there should be careful selection, and occasional change, of seeds. *Secondly*, the land should be kept from exhaustion by manure, rotation of crops, and observance of fallows. *Thirdly*, there should be great care in selecting the time for reaping, and in the subsequent manipulation. JUTE.

The report elicited an interesting memorandum by the Vice-Consul at Dunkirk, which will be noticed under the head of "Trade and Manufactures."

The attempt to acclimatise Carolina rice in Bengal was renewed, but the experiments resulted generally in failure. CAROLINA RICE.

A letter from the Government of India, dated 2nd October 1873, forwarded a note by Mr. Knight, the Assistant Secretary in the Agricultural Department, stating that the experimental cultivation of Carolina rice in India had never yet been conducted properly, that is, according to the method pursued in America; that the canals, on which so many millions have been sunk, might be turned to useful account for this cultivation, requiring as it does a large artificial supply of water; and that more care would probably be bestowed on the subject if the high price which Carolina rice commands in the London markets as compared with the indigenous Indian rice (stated by Mr. Knight to be nearly three times as high) were generally known.

Since the American Civil War very little Carolina rice has come into the English market; America, on the other hand, taking her rice supplies from England.

The chinchona plantations in Sikkim have now passed beyond the experimental stage, and indicate that the care and expenditure which have been bestowed upon them for so many years will have satisfactory results. The Government has now in Sikkim alone about 2,000 acres under chinchona. It is estimated that after 1877 there will be a steady yearly supply of not less than 150,000 lbs. of dry bark. A permanent quinologist has been appointed to the plantations. CHINCHONA.

In the Nilgherries a severe frost did great damage to private plantations, but the Government plantations escaped with comparative immunity. The long dry weather which succeeded the cold was very trying, especially to young plants.

In British Burmah a large number of chinchona plants were set out, of which 86 per cent. were found at the close of the year to be well established.

Ipecacuanha cultivation has been carried on by the chinchona establishment in Sikkim. Until the mode of propagating the plant by root and leaf cuttings was discovered, progress was extremely slow, but since this discovery it has been proportionately rapid. IPECACUANHA.

There was an increase in cotton cultivation, both in Madras and Bombay. In the former the area was 1,691,921 acres, or 2,963 more than in 1872-73. In the COTTON.

latter (including Native States) it was estimated at 4,247,154 acres, being an increase of 367,353.

Special attention is devoted to cotton in the Bombay Model Farms. At Khandesh seven fields of about 67½ acres were sown with seed of the Hingunghât variety, and are said to have yielded an average net profit of 47/29 per cent. This district does not appear suited for exotic cotton; but on the Salaru Farm, in Sind, the New Orleans produced an out-turn almost equal to that of the Sind Native, while the Nankin variety also gave favourable results. At Dharwar about 29½ acres were sown with indigenous and Dharwar-American cotton, and no less than 1,400 lbs. of good seed were saved for distribution and future sowings.

TOBACCO.

Tobacco is grown more or less extensively in every district of Bengal, except Gya and Noakholly. The returns show a total area of, about 200,000 acres under cultivation; and the gross annual value of the out-turn is roughly estimated at about one million sterling.

## V.

## IRRIGATION.

IRRIGATION.  
Northern India.

In connexion with the Orissa and Soane Canals various works were completed and repairs effected. The main Midnapore Canal was completed and opened for through traffic on 1st October 1873. The area irrigated by the Orissa Canals was 12,571 acres, against 4,753 in the previous year; that by the Midnapore Canal was 36,349 against 13,406 acres. Sir R. Temple considers that the completion of the present system of the Orissa Canals would entirely protect the province in the event of drought. It is estimated that the value of the grain saved by the Soane and Midnapore Canals, incomplete as they were, must have been at least 600,000*l*.

The Government embankments in the Hooghly and Burdwan Districts were maintained in good order, and several bad breaches caused by floods were repaired. Certain works were carried out which form a portion of a complete scheme under consideration for a permanent water-supply to the Hooghly District.

Another work which conferred great benefit on the same district at little cost was the opening out the Kana Nuddee, an old silted-up channel of the Damoodur, and admitting into it water from that river. The banks of the Kana Nuddee are densely populated, but the villages have few tanks, and depended for their drinking water on the stagnant and putrid pools in the bed of the nullah, the condition of which was filthy in the extreme, cremation being practised on the banks, and the channel itself used for the reception of all the refuse of the neighbourhood. By the above measure a clear pure stream from 40 to 80 feet wide, and 40 miles in length, was provided for irrigation as well as for domestic purposes.

Embankments, some 107 miles in length, were undertaken in Chumparun, Tirhoot, and Sarun as famine relief works, and at the close of the year were well advanced. It was contemplated, as a protective measure against famine, to construct irrigation canals from the Gunduck in communication with the embankments.

The Agra Canal was opened by Sir W. Muir on 5th March 1874, and water was admitted to the channel; but the commencement of irrigation was deferred until the works should have experienced a six months' trial.

Much progress was made on the Lower Ganges Canal; and alterations were commenced in the Ganges Canal with a view to fit it for the diminution of supply involved by the construction of the former.

A sum of 15,496*l*. was spent on the improvement of the Rohilkund Canals.

The work of the year in connexion with the Baree Doab, Western Jumna, and Inundation Canals consisted in ordinary maintenance and silt clearances. In the Sirhind Canal the total quantity excavated during the year was 49½ millions cubic feet.

Madras.

The principal irrigation operations of the Public Works Department in Madras consisted in the repair and general maintenance of the numerous works. The Madras Irrigation and Canal Company's canal was maintained in fair order throughout the year, and there was no failure in the supply of water for irrigation. It has not, however, yet been necessary to keep up a full supply of water, and until thus thoroughly tested, some doubts are entertained as to the stability of its earth-work and the quality of the masonry works. With a view of favouring the more rapid spread of irrigation a reduction in the charge for water was sanctioned. The area of cultivation was 15,299 acres, against 11,029 in 1872-73.

In the Bombay Presidency the most important work in progress was the Moota Reservoir and Canal in the Poona Collectorate. The canal was completed up to Poona, and was opened for irrigation in February 1874. Several other canals were in operation. Bombay.

In Sind cultivation mainly depends on an artificial supply of water. No entirely new works were undertaken during the year, but the Mitrow Canal was nearly completed, and is now in excellent working order. Many important improvements were made to other canals.

## VI.

### COMMUNICATIONS.

No new line was added during the year to the system of the East Indian Railway. The most important engineering work was the construction of a diversion,  $4\frac{1}{2}$  miles long, rendered necessary by the encroachment of the Ganges near Gograh. The Main Line passenger traffic continued to show a satisfactory increase. RAILWAYS.

The Chitpore Branch of the Eastern Bengal Railway, a work of considerable magnitude, which was executed with creditable rapidity, was opened for traffic on 25th August 1873.

On the Great Indian Peninsula Railway the viaduct over the Kistna was opened for traffic in October.

The Bombay Baroda and Central India Railway has been extended to Colaba. The Dakore Branch of this railway was commenced in November, and was completed and opened in the short space of five months.

The Kistna Bridge, on the North-West line of the Madras Railway, was opened on the 9th October 1873, and through communication between Madras and Bombay was thus permanently established.

The Great Southern of India line was maintained in good working order throughout the year, and no accident of any kind occurred to passengers.

Several restoration works were carried out on the Sind, Punjab, and Delhi Railway. Considerable progress was made with the works in connexion with the Punjab Northern and the Indus Valley lines. To the Oude and Rohilkund Railway there were added during the year 191 miles of length, and surveys were in progress for the extension of the main line from Moradabad, in a north-west direction, to join the Sind, Punjab, and Delhi Railway.

The section of the Agra State Railway between Agra and Bhurtpore was opened for traffic in August 1873.

The project for a railway from Chutteesgurh to Nagpore was under consideration, and was strongly advocated by the Chief Commissioner of the Central Provinces on account of the confined and inaccessible position of Chutteesgurh, which is apt to cause anxiety and difficulty in the matter of food supply.\*

Two loans of 75 lacs of rupees each, at 4 per cent., were accepted from the Maharajah Scindia for a line between Gwalior and Agra, and towards the construction of the Indore and Neemuch Railway, with a loop to Oojein.

Four new roads were under construction in the Bengal Presidency, and a large expenditure was incurred on district road works, mostly undertaken for relief purposes. Much work was done in Madras and Bombay in connexion with roads. ROADS.†

The Kanhan Bridge, in the Central Provinces, was completed and opened for traffic in September 1873. A large amount of work was done in finishing off the Rangoon and Prome road; and a large number of works connected with roads and bridges were prosecuted in Mysore.

Extensions and improvements were carried out in the Godavery and Kistna navigation works. NAVIGATION.

The work of deepening the Paumben Channel was proceeded with, and at the close of 1873-74 the main channel was navigable at neap tides for vessels drawing 11 feet.

\* See page 8.

† See also remarks on the Bengal Road Cess (p. 4).

Late in the year was commenced the work of connecting the Pegu and Sittang rivers by a still-water canal with two locks, so that the water communication between Rangoon and Toungoo might be adapted for navigation by boats and light-draught steamers throughout the year. These two rivers had heretofore only been connected by a tidal creek, which is open during two or three days of each spring tide. The canal will bring the Sittang Valley into direct communication with the port of Rangoon, and will, it is expected, lead to a very great development of agricultural industry.

## VII.

### FORESTS.

FORESTS.

The total revenue from forests in India during 1873-74 was 623,131*l.*, and the expenditure (in India and England) amounted to 390,499*l.*

Bengal.

The question of subordinating reclamation in the Soonderbuns to forest conservation has occupied serious attention. The Soonderbun forests are situated on the almost numberless islands that lie within the tidal waters of the Bay of Bengal. They are covered with a valuable and quick growing timber known as "sundri," and comprise also masses of trees and shrubs of lower growth, which are used for fuel. Much reclamation work has already been carried on, but the further disposal of land for this purpose was suspended pending the result of a special inquiry by the Conservator.

Considerable progress was made in the formation of reserves in the Cooch Behar Division. The inspection of the Sivok Hill Tract has shown the existence there of extensive slopes covered with a luxuriant growth of valuable and mature timber.

Some of the most important forest areas formerly under the Government of Bengal have been transferred to the Assam Chief Commissionership.

Madras.

The transactions of the year in Madras show a working profit of 15,205*l.*

Bombay.

In Bombay the net revenue was 48,223*l.*, being an increase on the previous year's receipts of 4,947*l.* This result was attained notwithstanding the fact that most of the operations were carried on with a view to the future requirements of the country rather than to present revenue. The work of selecting and demarcating forest reserves steadily progressed, and much attention was bestowed on planting and sowing, with results on the whole encouraging. The rights and requirements of the people in respect to timber were carefully regarded, and it was strongly impressed on all connected with the Forest Department that their aim should be to conciliate the villagers in forest tracts, and endeavour to secure their co-operation by liberal treatment, and by giving them employment as much as possible.

Other Provinces.

The net receipts in the Punjab were 13,538*l.*; in the North-West Provinces, 66,299*l.*; in the Central Provinces, 28,481*l.*; in British Burmah, 59,398*l.* The exports of teak from the latter Province amounted to 116,418 tons.

DAMAGE BY FIRES.

In some of the Provinces much damage was done to forests by fires; but in British Burmah and the Hyderabad Assigned Districts successful preventive measures are reported to have been adopted. In the latter an extraordinary amount of damage was caused by rats. In small plants the rats cut the stems close to the ground, and in the case of large ones they dig out the earth to a depth of two or more inches, and then gnaw through the roots in a sloping direction, giving them the appearance of having been cut with some sharp instrument.

## VIII.

### MINERALS.

COAL.

THE geological and mineral survey of the Darjeeling Hills, which had been sanctioned by the Government of India on Sir G. Campbell's representation, was busily carried on during the cold season of 1873-74. Among the discoveries was

that of a wide stratum of coal. Experiments were in progress, but the coal will only be useful as artificial fuel, or as coke, while it is anticipated that mining operations will be attended with difficulty.

The existence of coal in a certain part of Orissa had been known for many years, but as it was reported to be of indifferent quality, and transit was difficult; no active measures were taken until, the latter difficulty being now removed, a trial excavation was made during 1873-74. The Talcheer coal-field was found to be more extensive than had been supposed, and the coal to be a fair fuel, although rather below the average quality of Indian coal. It is considered probable that, as the seam is worked further from the surface, the quality will improve.

The fact that there is coal in the Madras Presidency has at length been established beyond all question. Boring operations were carried on during 1873-74 at the village of Beddadanole, in the Godavery District, and four seams of coal or carbonaceous shale were struck; the extent of the seams had not, however, been ascertained. The coal as yet found was described as of poor quality, but it is thought that it may be better in other parts of the field.

At the Wurrora colliery the sinking of the shaft had progressed to 132 feet when the year opened, and the upper seam of coal was struck on the 20th July 1873 at 180 feet. Borings have proved the existence in this field of a main or middle seam of coal 15 feet thick, and of another underlying it of 11 feet in thickness; the former extending over two-thirds, the latter over the whole area of the field of 410 acres. It is not proposed to work the coal in the top or first seam on account of its inferior quality. The quality of the two lower seams has been proved to be about the same as the average of the better Indian coals. It is estimated that a ton and a half of Wurrora coal is equal to a ton of English coal, but the difference in cost more than counterbalances the inferiority in quality. It has now been clearly proved that the coal beds at Wurrora afford an ample supply to meet all possible requirements for a long series of years. The completion of the railway to the pits will make the coal available for employment by the Great Indian Peninsula Railway Company, and will thus materially reduce the cost of working the line.

The Mhowpani colliery was able to maintain a steady supply of 1,200 tons per month to the Great Indian Peninsula Railway—not, however, quite up to the demand. Apprehensions of exhaustion of the seams now being worked led to borings in other parts, but so far not with complete success.

The Pisgaon shaft, at the close of 1872-73, had reached a depth of 52 feet. Coal was struck on 30th October at 108 feet; the seam at this point was 21 feet thick. Trials with the coal were made in steam-engines with fair results.

There is a valuable mine of magnetic iron at Sikkhar, in the Darjeeling Hills, IRON. which has been opened out to a trifling extent by the natives. The supply of ore is very considerable, and the out-turn of iron might be largely increased.

There are indications of mines of iron ore in several districts of the Bombay Presidency. During the year a piece of ore from a village called Kotapur was examined by the Chemical Analyser, and was pronounced to contain no less than 89·62 per cent. of ferric oxide, corresponding to 62·73 per cent. of metallic iron. The ore appeared to be plentiful.

The quality of the Lohara ore having been placed beyond doubt, a recommendation was submitted to the Government of India by the Central Provinces Administration for the construction of two medium-sized furnaces, capable of producing about 150 tons a week of pig-iron, and converting the greater portion of it into steel by the Bessemer process.

The quality of the iron ore at Yenak, in Berar, was very favourably reported on by Mr. Bauerman, and the prospects of smelting the iron on the spot promise to be satisfactory.

In Mysore the quantity of iron produced was 19,298 maunds, against 20,114 in 1872-73.

The existence of gold in the beds of the streams and rivers and in the sands of the seashore in South Malabar has long been known, and primitive mining GOLD. operations have from time to time been carried on by the natives. In 1833 the subject was fully reported on by a committee, who arrived at a conclusion adverse to the productiveness of the mines, and the idea of working them on behalf of Government was then abandoned. In the course of 1873, however, attention was again directed to the subject, and the possibility of carrying on operations profitably by crushing the quartz in which the gold is embedded by means of the

improved machinery of the present day has created considerable excitement among those who have acquired land for planting purposes in South Wynaad. The auriferous deposits were under examination by a competent officer of the Geological Survey.

Gold was discovered during the year in the Dambal Hills of the Dharwar Collectorate. There was obtained in quartz from one vein a visible piece of the metal, which is said to show unmistakably one source of gold, and may be an indication of smaller particles sufficient to make the ore worth crushing.

Three seers of gold were produced in the Kolar District, in Mysore. It is believed that a proper system of working would show the existence of a considerable quantity of gold ore in certain districts of this territory.

COPPER.

An important discovery of a deposit of copper in a small island in the Nerbudda river was reported during the year. Some questions as to rights in the locality had to be determined, after which mining operations would be proceeded with.

TIN.

The tin deposits which exist in the beds of streams in the southern portion of Tenasserim had, prior to the year under report, been worked only by Chinese and natives of the country, but the attention of European capitalists has now been directed to them, and the Malewoon township has been leased to a firm who are making considerable progress in their operations. The works had formerly been confined to "streaming," that is, separating the pebble and sand ore from the useless matrix by washing; but regular mining operations will now be conducted on a vein or lode which has been discovered in a hill at no great distance from the present workings.

LIME.

Another result of the survey of the Darjeeling Hills is the discovery of an unlimited supply of lime, which, if the Teesta is found to be navigable up to the foot of the hills, could be brought down to the Brahmapootra, and exported in large quantities.

PETROLEUM.

Petroleum is found in various parts of British Burmah. Considerable quantities were being obtained at Thayetnyo by an European firm who have works for treating it in Rangoon.

## IX.

## TRADE AND MANUFACTURES.

The total foreign trade of British India during 1873-74 was as follows:—

TRADE OF  
BRITISH INDIA.

	Imports.		Exports.	
	Merchandise.	Treasure.	Merchandise.	Treasure.
	£	£	£	£
Bengal - - - - -	15,225,804	1,943,506	22,778,729	423,091
Madras - - - - -	3,463,810	397,247	6,618,393	639,754
Bombay and Sind - - - - -	12,107,577	3,395,739	22,098,057	836,418
British Burmah - - - - -	1,796,418	56,041	3,465,599	14,808
	32,593,609*	5,792,533	54,960,778	1,914,071†
	38,386,142		56,874,849	
	95,260,991			

The trade was divided as follows among the different Continents:—

	Imports.	Exports.	Total.
	£	£	£
Europe - - - - -	30,538,483	34,822,374	65,360,857
America - - - - -	98,333	2,125,156	2,223,489
Africa (including Mauritius and Bourbon) - - - - -	629,085	1,294,628	1,923,713
Asia - - - - -	6,774,704	18,417,192	25,191,896
Australia (including New Zealand and Tasmania) - - - - -	345,537	215,499	561,036

\* Including 948,912*l.* for stores on account of Government.

† Including 35,000*l.* for treasure on account of Government.



The value of the trade with China was 14,645,015*l*.

At the end of this Report will be found a Memorandum on recent Fiscal Legislation in India, which comprises a retrospective review of the trade of India since 1856-57 under the heads of the principal articles of import and export.

The total value of the trade of Calcutta (foreign and inter-portal) was 51,517,846*l*. CALCUTTA TRADE.  
The number of vessels entering the port was 1,359, with an aggregate tonnage of 1,052,112 tons; the number of vessels which cleared was 1,345.

The importations of rice, on Government and private account, amounted in value to 2,003,672*l*. As compared with the previous year, there was a decrease of 332,880*l*. in the value of rice exported to places beyond British India.

There was a decrease of more than a million sterling in the exports of raw cotton. The falling off was almost entirely in the exports to the United Kingdom, and was more than counterbalanced by an increase in the exports from Bombay, a circumstance which may perhaps be attributed to the preference of the manufacturers of this country for the larger staple characteristic of the cotton grown in Western India.

A decrease of 277,594*l*. in the importation of piece goods is attributed to the unfavourable state of the market during the greater part of the year.

In the value of raw jute exported there was a decrease of 692,430*l*., owing to a smaller area having been sown with it, and the crop having been poor as compared with the two previous years. The excessive exportation of 1872-73 had also overstocked the markets in England, and the demand in Calcutta was very slack. There is no reason, however, to suppose that the reaction was more than temporary.

Reference has been made to the jute trade in a former section (p. 9). The Dunkirk spinners drew the attention of Government to three points in connexion with this subject, and a report by the Government of Bengal on their representations has since been received. The first suggestion was that the Indian Government should prescribe a scale of marks or brands for adoption by native traders; this course, however, was decidedly disapproved by the Government. In the next place they commented on the want of care shown in the preparation of the fibre. On this the Bengal Government remark that there is no doubt room for improvement in the process of steeping, but the question of price lies at the root of the matter, as cheapness is essential for the uses to which jute is principally applied. The third point was the advantage of a frequent change of seed. To this the people are stated to be not insensible, but the districts are remote from each other, and no organization exists for a systematic interchange. The Lieutenant-Governor is, however, not without hope that it may eventually be in his power to establish a well-organized central seed depôt. The Bengal Government notice another point which is of more importance than any of the above, viz., the injury done to the fibre, since the introduction of steam presses, by the extreme pressure applied in baling it. Spinners are willing to put up with this injury for the saving in freight.

It thus appears that the remedy for all the evils complained of lies mainly in the hands of the spinners themselves. The Bengal Government, however, feel great interest in the prosperity of the trade, and will always afford every possible facility or assistance in the matters referred to.

The produce and manufacture of tea showed a large increase. The value of the exports exceeded that of the previous year by 162,705*l*. The quantity exported in 1873-74 reached 19,185,000 lbs., being an increase of 9 per cent., following on an increase of 3 per cent. There were more than 85,000 acres under tea cultivation in Bengal and Assam at the close of the year.

The results of the tobacco export trade are also very encouraging. In 1872-73 the returns showed an increase of nine times upon the exports of the preceding year, and in 1873-74 there was a further increase of nearly 20 per cent., which is almost entirely due to trade with continental Europe. The opportunities for the increase of tobacco cultivation in Bengal\* are very large, and the rapidly increasing demand that has now arisen for the Indian article may prove of the greatest significance to the country.

There was an increase of 848,409*l*. in the imports of specie and bullion. The increase was entirely in silver; in gold there was a decrease of 372,189*l*.

An important internal traffic took place on the Calcutta canals, the Nuddea rivers, and the Orissa and Midnapore canals. The principal article of traffic from

\* See page 10.

Calcutta is, salt. Enormous quantities of rice were, during the scarcity, conveyed to the capital by the above routes. The bulk of this inland traffic does not take at all to the railways.

**MADRAS TRADE.**

The trade of Madras was in value 7,962,708*l.*, or including the subordinate ports, 16,676,913*l.* (The value of coffee exported increased by 387,847*l.*, but the quantity decreased by 69,238 lbs.) In consequence of the famine, Bengal became for the first time an important market for food grains, taking 15 per cent. of the whole. The total value of the grain exports was 1,328,541*l.*, against 868,714*l.* in 1872-73; the largest quantity (70 per cent.) as usual went to Ceylon.

**BOMBAY TRADE.**

The trade of the port of Bombay amounted to 43,366,982*l.* This was nearly 2½ millions greater than the trade of 1872-73, but it was far below that of 1871-72, or the average of the five preceding years. The number of vessels which entered the port was 7,205. Of this number, 6,491 were native craft, whereas only 275 vessels of this class were entered at Calcutta. The vessels which cleared amounted to 6,356.

The imports of merchandise in 1872-73 had shown a falling off of over 638,000*l.*, and the exports of 4,520,000*l.*; in 1873-74 there was an improvement under the former of nearly 680,000*l.*, and under the latter of over 764,000*l.* The exports, therefore, had not recovered in the same proportion as the imports.

There was a very considerable increase during the year in the amount of work done at the cotton mills, while the number of the mills was also rising. No less than nine joint stock companies were registered during 1873-74. (The number of steam factories for ginning cotton and of cotton presses was rapidly increasing. Steam cotton presses have also been set up at Hingunghât and Wurdha, in the Central Provinces. The bulk of the cotton exported from the latter Province is sent to Bombay.)

The exports of cotton piece-goods from Bombay showed an advance from 191,336*l.* to 254,571*l.* The increase of importation (19 per cent.) was greater than might have been expected when the large number of manufactories recently established in India is considered; it is understood to be partly due to the transfer to Bombay of the Calcutta orders when the famine in Bengal had occasioned a fall of prices.

There was an increase of about 16 per cent. in the value of raw silk imported, and of upwards of 22,000*l.* in the imports of silk piece-goods, the latter attended by an increase of 11,660*l.* in the exports.

A great falling off in the exports of coffee (from 45,525*l.* to 21,933*l.*) is accounted for by deficient crops.

An extraordinary impetus was given to the wheat trade by the abolition of the export duty. More wheat was exported in 1873-74 than in the whole of the five preceding years taken together; the trade increased at one bound from an average of 50,000*l.* to upwards of 250,000*l.*, and this consequent on the sacrifice of a revenue which had averaged only 1,963*l.* a year.

The importations of rice into Bombay from Bengal fell off to one-half, and those from Burmah to one-seventh of the former average. Rice was not exported from Bombay to Bengal to a larger extent than usual.

**SIND TRADE.**

The trade of the Sind ports aggregated 4,335,517*l.* While most of this trade, particularly the import trade, takes place with Bombay, a considerable traffic is carried on direct with Europe and the Persian Gulf, as well as with other ports in India.

Here, again, the effect of the removal of the export duty on wheat was very apparent. The quantity exported was 806,308 cwts., an increase of 572,533 cwts.; of the latter quantity 548,686 cwts. went direct to the United Kingdom.

**BRITISH BURMAH TRADE.**

The total trade of British Burmah by sea and land showed most satisfactory progress, having advanced from 13,218,841*l.* to 17,369,698*l.* With the exception of the exports to Upper Burmah, each branch improved extensively.

The chief portion of the rice required for the famine-stricken districts of Bengal was supplied from British Burmah without deranging private trade to any appreciable extent. The quantity exported to Indian ports was 196,434 tons, against 20,080 in the previous year. The number of steam mills for cleaning rice for exportation increases each year; in 1873-74 there were 42. By the ordinary hand-cleaning process the rice is husked, but the pellicle is not cleaned off, as in this condition the grain is generally found to be less ready to discolour during a long voyage. If it should be found that mill-cleaned rice may be safely carried to European ports, there is no doubt that the number of mills will rapidly increase.

A somewhat unfavourable account is given of the prospects of the timber trade of Moulmein, as year after year the timber in the Shan States, on which the supply depends, is being wastefully cut down, while no attempt is made to replace the felled trees by young plants.

The imports of tobacco into Pegu and Tenasserim increased by 80,819 maunds, but those into Akyab decreased by 4,142 maunds, which was probably owing to increased cultivation of the plant. The tobacco grown in the Hill Tracts is of fine quality, and has been very favourably reported on.

The supplies of cotton from Upper Burmah during the last two years reported on were much less than in some previous years, which is attributed to the prices in the Rangoon and English markets having been very low, and to the trade having in consequence been diverted to Western China, where there is a large demand, and to which great facilities of transport exist since the cessation of the Panthay war.

A lac manufactory has been started in British Burmah, at which both shellac and dye of excellent quality are being prepared. It is thought probable that this will form an important branch of trade in the future.

Mr. Forsyth was deputed as the Viceroy's Envoy and Plenipotentiary to Yarkund with a view to the conclusion of a commercial treaty and the settlement of other measures for the development of trade and the maintenance of friendly relations. He left Yarkund on the 28th November 1873, after submitting the draft of a treaty for the acceptance of the Atalik Ghazee. The treaty was subsequently agreed to and concluded, its salient points being as follow:—Free access and egress for our European merchants at all times and by all routes; European British subjects to be allowed to trade under certain regulations, but to be furnished previously with passports from the Indian Government; equal privileges to be enjoyed by, and equal duties (not exceeding  $2\frac{1}{2}$  per cent. *ad valorem*) to be levied on, all traders from India of whatever nationality; a British representative to reside with the Court of the Ameer, and commercial agents subordinate to him to be appointed in various towns; and the Ameer to have the same privileges in India.

TRADE WITH  
EASTERN TURK-  
ESTAN.

Mr. Forsyth, in a report on the prospects of trade between India and Eastern Turkestan, expressed his belief that it was capable of expansion, but that British merchants must act with prudence and make proper arrangements, or they will be sure to meet with disappointment, and will cause discouragement to others. The people, though good-natured, friendly, and hospitable, own to no inferiority of race; they meet Europeans with perfect politeness, but on terms of equality, and any attempt at *hauteur* will be quickly and fiercely resented.

Mr. Shaw reported, at a later date, that the total value of the trade with Eastern Turkestan during 1873 amounted to less than 60,000*l.*, a result which he regarded as insignificant, considering the careful attention which for six years the development of this trade had received from the British Government. The greater (he added) our experience of the route between India and Yarkund, the greater do the difficulties appear in the way of establishing a satisfactory trade route, owing to the length of the journey, the enormous altitudes to be traversed, the arid and unproductive character of a large portion of the country, the absence of population, and the deficiency of carriage and supplies.

The trade registered at Leh during 1873 showed the highest figure it had yet attained, viz., 177,673*l.* It is almost entirely a transit trade.

At the beginning of 1874, Mr. Edgar was deputed by the Government of Bengal to inquire into the subject of the trade between India, Nepal, and Thibet. In subsequently forwarding his report, the Government of India observed that, while on the one hand the Resident in Nepal did not anticipate any substantial advantages from the opening up of a route to Thibet *via* Nepal, on the other hand the Lieutenant-Governor of Bengal was of opinion that a considerable trade might be established with the countries beyond Darjeeling, if a good road were constructed through Sikkim. The Government of India hesitated to incur expenditure at present on the construction of a road, on account of the alleged refusal of the Chinese to allow commercial intercourse with Thibet, and also because they thought that the extent and value of the trade would afford no return commensurate with the outlay. The Secretary of State, however, in reply, stated that he saw no ground for the belief that the Chinese would throw difficulties in the way of purely commercial intercourse with Thibet, at all events in case of a traffic carried on between the Bhootas and Thibetans, and that it would appear that at present there is a very fair trade, considering that everything has to be transported

TRADE WITH  
THIBET.

on men's backs ; and he suggested that a survey should be undertaken to ascertain the cost of making a bridle-path through that portion of the route which lies within British territory.

Sir R. Temple strongly advocates the construction of such a road. He feels assured of the existence of an increasing desire on the part of the people of Thibet for commercial communication with the outer world, and he argues that we should not be so much introducing a new thing as endeavouring to secure the revival and permanent establishment of that which existed formerly.

From data collected by Mr. Edgar it appears that, while there is an almost entire absence of manufactures in Thibet, it is wealthy in cattle, and abounds in minerals. Its gold fields (hitherto little explored) extend from Rudok to Lassa, some 700 miles. It is stated that the authorities, from feelings of superstition, are opposed to the working of the gold and silver mines, but there can be little doubt that self-interest would soon operate on a people said to be eminently commercial. The advantages appear still more marked when we look to the traffic which we could carry into these Trans-Himalayan countries. English woollens and broadcloths are much sought after, though apparently they have to contend with Russian competition. A large expansion of trade might also arise, Mr. Edgar thinks, in the introduction of Darjeeling teas into Thibet. If the trade were free, our producers might in course of time supplant the China article both in quality and price; but probably this would be the latest concession which the Chinese Government would voluntarily make. Salt produced by solar evaporation abounds throughout Thibet, and is carried with immense labour to many parts, even to the north of Burmah. It is thought likely, however, that the salt from Calcutta, as better and cheaper, would quite supersede the produce from Thibet, and possibly find its way beyond that country.

## X.

### CONDITION OF THE PEOPLE.\*

#### VITAL STATISTICS.

THERE is not much improvement to record in the registration of vital statistics. The greatest advance in accuracy of death registration appears to have been made in the North-West Provinces, where the rate was shown as 22·9 per 1,000. Over the whole of the selected areas in Bengal the rate was 25·2 per 1,000.

#### CHOLERA.

The year 1873 was on the whole a healthy one; least so, however, in Bengal. Cholera prevailed in that Province to a greater extent than in 1872, and was in fact endemic throughout the year; but the outbreaks of the disease were not of any extraordinary severity. In some districts of British Burmah also it was prevalent, but in all the other Provinces the mortality from this cause was quite insignificant as compared with former years. In Madras, for instance, the deaths numbered 840, against 13,247 in 1872; and in Bombay 283, against 15,642.

#### SMALL-POX.

On the other hand, small-pox was more than usually prevalent throughout the Indian Peninsula; and in British Burmah, although not so prevalent, it proved more virulent than in 1872. Progress has been made generally in vaccination. This department of sanitary work is reported to be marked in Bombay by continually increasing vigour and success. The total number of operations in that Presidency during 1873-74 was 652,223, being an increase of 63,866 over the previous year. Very satisfactory results appear also to have been attained in the Kumaon Division of the North-West Provinces; in fact it is said that in the hill districts of Kumaon and Gurhwal small-pox has been extirpated as an epidemic disease. The people generally are becoming alive to the value of vaccination, and all prejudices are gradually disappearing.

#### FEVER.

The other great death-cause, fever, prevailed as usual. The importance of an accurate diagnosis and registration has become increasingly evident, a large number of diseases being too often loosely classed under this head. The special Burdwan fever appears almost, if not quite, to have disappeared. "Dengue" also seems to have died out in Bengal with the end of 1873; in the southern districts of Madras it continued to prevail, although to a much less extent than in 1872-73.

\* Some remarks on the general condition of the cultivating classes have already been made under the head of Land Revenue.

Energetic measures have been taken by the Madras Government to counteract the causes which have led to the long-continued prevalence of malarial fever in the Godavery District. It having been clearly proved that the fever is contingent on the presence of stagnant water, and that the great increase of the disease of late years is attributable to the spread of irrigation, the Government determined, in December 1873, to assign annually a sum of 10,000*l.* for works of drainage in the Delta, and, in cases where the flooding is in no way due to the irrigation works, to make loans to the villagers to enable them to execute the necessary work themselves.

Fever of this type is also the bane of the Province of Oude, and is more difficult there to counteract. The result of a special inquiry into the subject was that the main causes of this fever were shown to be the flatness of the country, which has few natural outlets for drainage, the drying up of rice swamps giving rise to pestilential effluvia, and the condition of the villages and dirty habits of the people themselves. Attention is being paid to this important matter. There appears, however, to be but little prospect of improvement in the villages, as conservancy is said to be opposed to the wishes and feelings of the people; it can only be hoped that the example of the municipalities may gradually leaven the masses.

Advantage was taken in Bengal of famine relief labour to dig new wells and tanks wherever possible, and to clean out and repair old ones; and it is believed that in some parts the country has been permanently benefited by the supply of pure drinking water to the villages. In municipal areas still more pains have been taken to effect sanitary improvements, and a very fair measure of success has been achieved. Much importance is attached to conservancy; some of the larger towns until lately notorious for their unhealthiness are now free from all complaints on that score.\*

SANITARY WORKS

There was an increase of 28 in the number of Civil Hospitals and Dispensaries in Bengal; in Madras an increase of 14; in the Punjab, 4; in the North-West Provinces, 12; in Oude, 15; British Burmah, 1; and Berar, 1. There is evidently a growing appreciation of the benefits of these institutions by the natives.

HOSPITALS AND DISPENSARIES.

The scarcity in Bengal naturally affected emigration, though not in so great a degree as might have been expected. (The number of emigrants to the colonies despatched from Calcutta rose from 8,231 in 1871-72, and 17,171 in 1872-73, to 24,569 in 1873-74. The majority (13,884) went to Demerara and Mauritius. There were 84 return emigrants who volunteered to re-emigrate to Demerara; they seemed to be in good circumstances, and it may be inferred that that colony affords very favourable opportunities for improving the condition of Indian emigrants. The total number of return emigrants was 2,481.)

EMIGRATION.

The number of emigrants despatched to the tea districts of Assam, Cachar, and Sylhet was 25,811. In the two previous years the numbers had been 9,342 and 14,411. While there has been some improvement in the health of the labourers in Assam as a whole, the death-rate there still compares unfavourably with those in the other two districts. Great mortality continued to prevail in some of the gardens, especially in Luckimpore; it is attributed chiefly to the weakly condition of unacclimatized coolies on their arrival, and nothing that skill or experience can suggest appears to be permanently of any avail.

A scheme of State emigration from Bengal to British Burmah was started in February 1874, partly as a means of alleviating the scarcity, and partly to promote the cultivation of waste land in the latter Province. It promised satisfactory results, some thousands of persons having found employment as labourers and domestic servants.

The number of emigrants from the Madras Presidency was 99,282; and of those who returned to it, 82,114. Of the emigrants, 88,418 went to Ceylon, where their labour is in great demand on the coffee plantations.

There was no emigration worth mentioning from Bombay.

Emigration from Oude would appear to be becoming more popular, as the number registered as intending emigrants in 1873-74 was 7,568, being 2,462 more than in the former year.

\* For improvements in Calcutta and in other municipalities, see pp. 2 and 3.

## XI.

## POLICE AND JUSTICE,

## POLICE.

THE strength of the District Police force in Bengal remained much the same as in the previous year; it included 95 superior officers and 22,419 inferior officers and men. The dismissals exceeded those of the previous year, being nearly 4 per cent. on the strength of the force. The education of the men received attention, and improvement is reported. The Calcutta Police numbered 3,207 of all ranks, of whom only 157 were dismissed, and 61 deserted. The results on the whole testify to the improved efficiency of the force.

The total strength of the Madras Police was 22,282. From the numerous dismissals and resignations for several years past the Madras force does not appear to be in a very satisfactory state; there were, however, fewer than in the previous year. There were ten cases of extorting confession, a vice which, though sternly repressed, it is difficult to eradicate. The standard of education, among the men is low, only 63 per cent. being able to read and write.

In Bombay, the Town Police numbered 1,338, the District Police 17,585, and the Railway Police 992. The dismissals in the former amounted to 55, and in the District Police to 32. The general conduct of the force was better than in 1872. A steady improvement is reported in the matter of education, which however is still in a very backward state.

## STATE OF CRIME.

Except in the Central Provinces, Oude, Mysore, Berar, and the Northern Division of the Bombay Presidency, there was an increase in the criminal returns, but this result may, no doubt, be partly due to increased efficiency and vigilance on the part of the Police. The increase of cognizable offences in British Burmah was very considerable, but, on the other hand, there was a very marked diminution of violent crime in that Province. A satisfactory decrease of dacoities is reported in Madras, Bombay, and British Burmah. In the North-West Provinces, on the other hand, there was a revival of daring and violent dacoities, the cause of which the Government is unable to explain. The most serious form of dacoity, and one which was thought to have been almost completely stamped out, is the perpetration of attacks on villages by bodies of armed men, who attempt no concealment, but enter with torches and with firing of guns, and plunder their victims' houses at leisure. It is a satisfactory sign that in some instances the villagers did not submit tamely to spoliation, but resisted the dacoits with more or less success.

## INFANTICIDE.

In the last-mentioned Province the Infanticide Act worked well. In the previous year (*see Report, p. 135*) there were 25 proclaimed districts; to this number three were added in the year under review. The proportion of girls to boys among the proclaimed population was at the commencement of the year 29 to 71, and at its close 30·8 to 69·2, which shows a very considerable improvement. The standard of presumed guilt is 35 girls to 65 boys.

The infanticide returns of Kattywar and Kutch are not at all satisfactory. In the latter the percentage of deaths to births among the Jhareja female infants was 34·52, while among the males the percentage was 18·6. The Rao has been informed that the great number of female infant deaths has attracted the notice of Government, and that it is hoped he will use his utmost efforts in aiding to suppress the cruel and barbarous practice of infanticide.

In Mahee Kanta there has been a great improvement, and the Political Agent hopes that, by a judicious use of the Infanticide Fund, and a stringent enforcement of the rules, the crime will in a few years be completely crushed out.

MOPLAH OUT-  
RAGE.

The Moplah outrage in Malabar was the first disturbance of the kind that has occurred since the passing of the Moplah Act of 1854. In September 1873 a band of nine Moplah fanatics assaulted three persons, killing one of them, and took possession of a house, where they were shot down by an European detachment.

## BOMBAY RIOTS.

The riotous disturbances in the city of Bombay in February 1874 have attained a notoriety disproportionate to their real importance. A large body of the Mahomedan population, who had taken offence at a disparaging reference to a statement in a book written by a Parsee, assembled and ransacked a temple, broke into some Parsee houses and stole money and jewels, and in other places damaged the property of Parsees. After this a few isolated fights took place. The

festival of the Mohurram was at hand, and, to avoid the risk of further collisions, the usual processions were prohibited. The festival passed off quietly.

The death-rates in many of the Bengal Jails were very high, which however is to some extent accounted for by the age and infirmity of many of the prisoners on admission. In other parts of the country the health of the prisons was, with a few exceptions, remarkably good. Care was bestowed on the education of the prisoners.

There was a considerable increase of civil litigation in most of the Provinces.

The policy of appointing Native gentlemen as honorary magistrates is being generally carried out. In the Punjab especially the unpaid magistracy is beginning to afford very sensible help in the administration of justice. As the sons of the Native aristocracy grow up, it is hoped that the Government will be able to avail itself of the services of a larger number of them in this way.

A satisfactory report is given of the high character borne by the Native judges of all grades in Bengal, as regards both conduct and qualifications, and also of the improved status of the Native Bar.

In the same Province a large increase of registration is reported, which seems to afford proof of the gradual elevation of several classes of the people. The increase was no doubt partly due to the pressure of the famine, which induced people having rights in transferable immovable property to pledge or sell those rights in order to avoid the consequences of the distress; but it may also be inferred that the growing confidence of the people in the system as a protection against fraud and a security against accidents, and, perhaps still more, the increase in the value of land, and the eager desire to become possessed of landed property, have had their effect in promoting registration.

JAILS.

CIVIL LITIGATION.

HONORARY  
MAGISTRATES.CHARACTER OF  
NATIVE JUDGES.REGISTRATION  
OF DEEDS.

## XII.

### EDUCATION.

The year 1873-74 was distinguished by a very decided and general progress of education in India.

In Bengal Sir G. Campbell's encouragement of primary instruction has given a marked and beneficial impulse to educational progress. His scheme of primary village schools (*see* last Report, p. 142) continued to make great advances. The returns (exclusive of the districts transferred to Assam) show that the primary schools maintained under the old systems increased from 2,478 to 2,584, and those under the new scheme from 5,775 to 9,645. Thus there were altogether 3,976 schools of this class added to the list; and the total increase of pupils was 197,498.

There were 1,325 Government and aided middle schools, with an attendance of 65,732 pupils. The unaided schools of this class numbered 219, with 11,535 pupils.

The number of Government higher schools fell from 50 to 46, in consequence of the reduction of the standard of three schools, and a change of classification in the case of another. The aided higher schools numbered 76, and the unaided 43. The total number of higher schools was 165, with 28,460 pupils, against 171, with an attendance of 29,718, in the preceding year.

There were 10 Government colleges and high schools, and 5 aided colleges. The attendance at these had fallen off, but this is explained by the great accession of undergraduate students in the Medical College, and in the Civil Engineering Department of the Presidency College, while the new Civil Service classes were also very full.

The number of candidates at the University Entrance Examination largely increased. In 1872 there had been an increase of 242, and in December 1873 there was a further accession of no less than 400, the number on the register having mounted up to 2,544. Out of this number, however, only 848 passed. The large number of candidates was probably partly due to the fact that it was to be the last examination for which particular text-books would be fixed in English literature.

The Lieutenant-Governor is desirous that students should be encouraged to persevere in their studies at the University until they become graduates. At present the entrance examination is too often regarded as the legitimate close

of an educational career, and comparatively few complete their course at the University.

The normal schools of Bengal amounted to 41 Government and 15 aided.

Madras.

In Madras the total number of schools in connexion with the Educational Department increased by 1,435; the advance belongs almost entirely to lower class schools, which rose from 6,190 to 7,619, while the attendance of pupils increased from 149,081 to 185,630. The middle class schools numbered 510, with 29,800 pupils, and the colleges and higher class schools 65, with 13,100 pupils. The total of Government colleges and schools was 130, and of those receiving aid 5,646. Among the latter the Central Institution of the Free Church of Scotland Mission continued to hold the first place.

There were 16 normal schools in Madras.

Bombay.

In Bombay the total increase of schools of all classes was 65, and of scholars 10,095. The latter increase is chiefly due to the development of old schools. The high schools numbered 43, middle class 164, primary 3,682 (with 191,730 scholars), girls' 241, and normal 12.

Of the total number, 3,489 were Government institutions, 187 aided, and 477 unaided.

An important event of the year was the completion of the University Hall, the foundation stone of which was laid in 1868. The examination results of the affiliated colleges compare favourably with those of the previous year. Satisfactory results are shown at the Law School and the Grant Medical College, and still more at the Poona Civil Engineering College.

Punjab.

The Government colleges and schools in the Punjab amounted in number to 1,421, against 1,297 in 1872-73, and the grant-in-aid institutions to 499, against 488. The former included two colleges (besides the Punjab University College), 7 higher class, 129 middle class, 1,152 lower and primary, 101 female, and 3 normal schools; the latter 9 higher class, 51 middle class, 201 lower and primary, 232 female, and 6 normal. The average daily attendance was 78,643, against 72,076.

A marked improvement has taken place in the middle class anglo-vernacular schools. When the first examination was held four years previously, one boy (out of 149 candidates) obtained more than 50 per cent. of the maximum number of marks in English, and 19 boys more than 40 per cent.; in 1873-74 the numbers were 96 and 145 respectively.

North-West  
Provinces.

In the North-West Provinces the year is stated to have been one of steady and satisfactory progress. The number of Government schools was 4,588, showing an increase of 225; that of aided schools was 387, against 373; while indigenous schools increased from 4,754 to 5,135. The average attendance at the Government and aided schools together rose from 138,874 to 153,434. The classification was as follows:—colleges and high schools, 44; middle class, 661; lower class, 4,260; normal, 10. The lower village schools of each district are now immediately under the District School Committees, which are now not merely consultative but administrative bodies. The change of system has worked in general very well; much interest in education has been shown by the committees, and their authority has been exercised with intelligence and judgment.

Oude.

In Oude the number of schools connected with the Department rose from 1,290 to 1,326, and the average attendance from 39,826 to 43,651. The increase occurred chiefly in Government village schools, while in primary town schools and in female schools there was some falling off. The primary schools numbered 1,122; the middle class, 79; the higher class (including the Canning College), 17; female schools, 102; \* and normal, 4.

In addition to the above, the number of indigenous schools, according to the returns, was 553, and the number of scholars 4,865. The quality of the teaching in these schools is inferior, consisting often merely of recitations from the Koran or the Sanscrit Shastras. It was under the consideration of the Local Government how far the non-religious schools of this class can be brought into some kind of harmony with the Government system.

The Bulrampur Medical School was opened in April 1873. It has been endowed by the Maharajah of Bulrampur with an annual income of 1,000*l.*, and it has for

\* The above figures are those given in the Oude Administration Report, but in the Appendix to that Report the number of primary schools is stated as 1,116; of middle class as 85; higher class, 16; and female, 100.



its object to open out to the natives of Oude a new and useful career, and to extend the benefits of improved medical skill as widely as possible throughout the Province. The school commenced with 27 students, and this number gradually fell to 15; those who remained, however, made fair progress. Considering that the institution had been open for less than a year, and that it was sure to encounter at first a good deal of prejudice, the results so far do not seem discouraging.

Ajmere is in a very backward condition in regard to education. In that district and Mhairwarra there were 29 Government elementary schools, comprising in all 932 pupils, or 127 less than in 1872-73. Very active and useful educational efforts by the Presbyterian Mission are reported. Ajmere.

In the Central Provinces there were 4 high schools, the same number as in 1872-73; the middle class increased from 65 to 68; but the primary fell from 1,702 to 1,629, and the normal from 7 to 5. The attendance too decreased, but this occurred for the most part in the early portion of the year, and during the latter half considerable improvement took place. Of the above, 900 were Government institutions, 632 were aided, and 174 unaided. The Nagpur Free Church Mission School is described as being one of the best aided schools in India. Central Provinces.

While every effort is made to enlist the people in the cause of education by forming school committees, and inducing them to take an interest in the schools, there does not appear to be any real desire among parents in this part of India to have their children educated. It is hoped, however, that by gradually introducing a better class of teachers, and exciting their zeal through extending the system of paying according to the results of work done, by improved inspection, and by continual perseverance on the part of Government, much may be done in time to counteract the prejudice and apathy which form at present a serious bar to progress.

In Mysore the general results of the year are regarded as fairly encouraging. There were at the close of the year 670 Government schools, 104 aided, and 1,536 unaided, being an increase of 11, 6, and 43, respectively. The education of the young Maharajah (*see* last Report, p. 186) continued to progress very satisfactorily. Mysore.

The Berar schools increased from 404 to 431; of the latter number 358 were of the lower class, which are favourably reported on. Berar.

Considerable attention is paid to education in British Burmah, and during the year under review some very important measures were carried out, of which the principal were—the organization of an efficient inspecting agency for the Province and for districts, the opening of the Rangoon High School, the establishment of a number of middle and lower class Government schools, the extension of Government aid, in the shape of money and teachers, to a large number of private schools, and the commencement of a scheme which had been long contemplated for the improvement of the indigenous monastic and lay schools. British Burmah.

In 1872-73 there were 7 Government schools in the Province, which increased in the year under report to 21; 14 missionary schools received aid from Government in the former year, whilst the number in 1873-74 was 24. Other aided schools rose from 8 to 103; and 833 monastic schools were brought into connexion with the Government system of education. By these measures the number of children over whose education Government exercises some sort of influence, more or less direct, increased from 2,817 to 26,618.

The indigenous schools form a very prominent feature of the educational system of Burmah. At the monastic schools, at all events, a very fair education is imparted. The Phoongyees, or members of the Burmese Religious Order, perform the office of teachers, not as a duty imposed on them, but as a function incidentally connected with their position, from the performance of which they derive great merit. The students are entirely under the control of the Phoongyees; they are taught deference to their superiors and obedience to their teachers; humility is inculcated; they see the virtues of self-denial in the life led by their religious masters; and in their own severance from home and worldly affairs, as well as in the adoption of the yellow robe and the shaven head, they perceive the importance that is attached to the acquisition of learning. The day on which a boy enters the monastery, and that on which he rejoins the world, are epochs in his life. It has been a matter of anxious consideration to the Government to devise means which should remedy the defects in these institutions without endangering the valuable position they hold in forming the character of the people. The problem, it is hoped, has now been solved.

The system is briefly as follows. Burmese officers have been appointed to six districts; as regards the indigenous schools which receive direct aid from the State, these officers perform the duties of Deputy Inspectors, while with regard to the

monastic schools, and schools which receive indirect State aid, they hold the position merely of public examiners. Any head of a school, monastic or secular, may apply to the examiner to visit his school and examine the pupils. Rewards are given to every child who can pass a certain fixed standard of examination, the value of the rewards increasing with the strictness of the standard. Each standard comprises two subjects, language and figures, and a separate reward is given for passing in each subject. The master, if he will take it, receives a reward equal to that given as prizes to the pupils. A double payment is awarded for girls who pass the examination.

During 1873-74 the public examiners visited and examined 928 schools (of which about six-sevenths were monastic) with 23,112 pupils. Of this number 3,585 passed in one or other of the prescribed standards, and prizes were awarded to the extent of 449*l.* 4*s.* 302 girls were examined, and 170 obtained rewards. An inspection of the returns of the examiners shows that a very fair uniformity has been observed in the amount of strictness with which the standards were applied. The average per-centage of prize-winners upon the number of those examined was 15.5, and the several per-centages for five districts for which the returns have been received vary from about 12 to 20 per cent. This per-centage may be considered a high one, seeing that the system has not been in work for a full year, and that little time has been given to the teachers to bring these children up to the prescribed standard.

It is encouraging to find that, although the scheme had been carried into only 6 out of 13 districts, no less than 800 monastic schools, representing some 20,000 pupils, had elected to be examined by the public examiners.

In addition to the indigenous schools receiving indirect aid from the State in the shape of rewards for results, there were 13 schools of this class—one of them being a monastic school—which were specially selected for improvement, and received aid in the shape of a trained assistant teacher from the Government Training School. In some instances, a small salary has also been given to the head teacher, to help out the small donations and presents he receives voluntarily from the people. Ten applications were received from monastic schools for assistance in this form.

The desire of the Burmese to acquire the English language becomes more marked every year. During 1873 two lads were sent to England to complete their education, the first ever sent by their relations without extraneous aid.

(Native States.)

Turning to Native States, we find in them also generally satisfactory accounts of progress.

In the States which are in political relation with the Government of Bombay much attention was given to the education of young chiefs and other youths of the upper classes.

Kutch.

In Kutch there were 39 schools (including seven new ones) and 2,412 scholars. The Rao appointed the Deputy Educational Inspector tutor to the young prince and princess, both of whom are reported to have made very creditable progress in their English studies. A Mahomedan school was founded at Bhuj, and was commenced with funds raised by Kutchees of Bombay, aided by the Rao. The Bombay Government expressed much gratification at this circumstance.

Akulcote.

Remarkable progress was made in some of the Hindustani schools of Akulcote.

Kolhapore.

The young Rajah of Kolhapore joined the anglo-vernacular school, and was making fair progress in his studies. Four other young chiefs were placed there to be educated with him. Education was making rapid advances in this State. It contained 840 schools, with 6,699 pupils; and the schools were reported to be in a most efficient condition.

• Kattywar.

The Rajkumar College had an increase of seven pupils during the year. The boys showed great proficiency in their studies, while their general conduct was reported to be good, and a healthy and manly spirit appeared to be encouraged by the college rules. This institution owes its origin to the liberality of the Kattywar chiefs, but its usefulness was becoming extended beyond the limits of that Province.

Travancore.

In Travancore the handsome building provided for the Trevandrum College and High School was opened by the Maharajah in March 1873, and the institution continued to flourish. Twenty-seven new vernacular village schools were opened, and the attendance increased from 4,959 to 5,337.

Rajpootana States.

Progress is reported, with scarcely a single exception, in all the principal Rajpootana States, which is the more satisfactory when the extreme conservatism of the people and the disfavour with which education has always been regarded by the better class of Rajpoot chiefs and thakoots are considered.

In Jeypore the progress of the Maharajah's College has been remarkable. The number of pupils, which at the close of 1872-73 was 614, increased during 1873-74 to 804. Of nine students from this college who competed at the matriculation examination of the Calcutta University, seven were successful. Several new zillah vernacular schools were opened during the year.

A great improvement was reported in most of the Ulwur schools.

The attendance at the Oodeypoor school increased. The English class, which is entirely a voluntary one, increased from 16 to 53.

Education was also progressing fairly in the States of Central India.

The important question of Mahomedan education has occupied the serious attention of the Government of India. In 1871 that Government circulated a Resolution on the subject, among the Local Governments and Administrations, and their several reports were reviewed together in an Educational Letter to the Secretary of State dated the 30th June 1873. It would appear from the reports that many of the disadvantages under which Mahomedans labour with respect to higher education may be traced to their sources in the earlier stages of our system. It was found that, wherever the ordinary vernacular of the country is read and written in the Hindustani or Urdû character, there Mahomedans have generally occupied their proper position in the primary and secondary schools founded or aided by the State. In the Punjab, North-West Provinces, and Oude, where the whole course of primary education is so shaped as to favour the Mahomedan at least equally with the Hindoo, the comparative attendance of Mahomedans is on the whole rather above than below the proportion which all Mahomedans bear to the total population. On the other hand, in Provinces where they are scattered and are not numerous, where they mostly talk a different language from that of the majority, or where their teaching at any rate is in a different tongue and according to entirely separate traditions, their claims have been often inevitably disregarded.

The peculiar obstacles which keep them apart from our school system grow stronger when the time arrives for emerging from the elements into a more advanced stage, and it is in the higher schools, the colleges, and the universities that the absence or backwardness of Mahomedans appears most remarkably.

The Government of India, with a view to remedy this condition of things, enunciated the principle that the State should so apply its educational apparatus and aid as they shall best adjust themselves to existing languages and habits of thought among all classes of the people, without diverging from its fixed and final purpose, the better diffusion and advancement of real knowledge in India. The Government was glad to find that this principle appeared to be understood by all the Administrations, and to be generally accepted by the people, by none more openly than the leading Mahomedans of India. Judicious endeavours were being made in the several Provinces to diminish as far as possible existing inequalities in the distribution of State aid, and to place the Mahomedans on a more even footing with the general community throughout the whole course of public instruction.

The collegiate instruction in the Calcutta Madrassa was to be remodelled and reinforced, while the Mohsin endowments which support the Hooghly College will be employed wherever in Bengal seems most advantageous for encouraging and extending education among Mahomedans.

Both these Madrassas somewhat increased their numbers during 1873-74; the returns show an addition of 19 pupils in the former and of 8 in the latter. The total number of Mahomedans in Bengal receiving instruction in schools connected with the Education Department was about 80,000, against 301,000 Hindoos; and of that number, about 70,000 were in the lower vernacular schools.

The Madras Government established, at the principal centres of the Mahomedan population, ten elementary schools, and corresponding classes in other schools, where instruction is given in the Urdû language through appropriate text-books.

In Bombay measures were in contemplation for the endowment of an University Professorship of Arabic and Persian. There were in this Presidency 103 Urdû schools or classes for Mahomedans; but the Inspectors say that there is absolutely no desire for education among the masses of that section of the population. Even in Sind, where the Mussulman element is so much in excess of other denominations, the number of Mahomedans attending our schools is not quite half that of Hindoos.

The proportion of Mahomedans in the Government schools of the North-West Provinces shows a readiness on their part to accept the education offered by the State up to the matriculation standard at least. In the colleges the proportion is much less; on the other hand, in the special departments of law, medicine, and engineering, the Mussulman element is decidedly stronger. This circumstance

seems to indicate that the Mahomedan pursues his collegiate studies with a view to some definite profession, while the Hindoo is content if they prove general useful to him in the search for employment.

**FEMALE  
EDUCATION.**

With regard to female education, the reports are various for different parts of India. The accounts from Bengal are not very encouraging.

In Madras the number of girls' schools rose from 186 to 237, while the number of girls under instruction in all schools connected with the Department increased from 14,330 to 17,113. A re-organization of the Female Normal School was carried out; the caste restriction was removed, and it is now open to female students of all classes and sects, provided they are of good character and respectable social standing. The Madras Government, having in view the great social and moral importance of female education, have decided to make it their more immediate care, a step to relieve municipal and local funds from all charges on account of it.

There was, on the other hand, a falling off in Bombay. The Inspector doubts whether the expenditure on this object was advisable while education for boys is still so much wanted, but the committees were generally in favour of continuing the schools. Native gentlemen at times evince considerable interest in these institutions. The Belgaum School is maintained at the sole cost of the municipality.

Female schools in the Punjab increased from 333 to 341. The system of female education there is at present on a far better footing, and the amount of real instruction given is greater, than at any previous time. There is not indeed the least indication of any real desire on the part of the natives to elevate the position of the sex, but (as the Lieutenant-Governor observes) it is something that they should have learnt to *tolerate* the education of their daughters.

The numbers in the North-West Provinces show a slight increase, but the state of the schools was not more promising than before, and it was a question whether any appreciable advance had been made in female education in the last two years.

There is stated to be almost no demand for female schools among the natives of Oude; they remove their daughters on the most trivial grounds, and contribute nothing towards the expense of educating them. The Chief Commissioner thinks that the labours of the ladies of the Zenana Mission will do more in this direction than all our schools.

Primary schools for girls in the Central Provinces are not favourably reported on, and though some of them are doing good, they are stated to be, generally speaking, very much in advance of the wishes of the people.

Among the educational measures of the year in British Burmah was increased encouragement of female education by Government. One school was opened in Rangoon, and the number of aided girls' schools increased from 6 to 16. The Rangoon School has been a fair success; it is managed by a committee, and the parents are consulted in matters affecting its interests. There is no attempt to teach English, which would be perfectly useless to Burmese girls; but the object in view is to give them a really good Burmese education.

**LITERATURE AND  
THE PRESS.**

The general tone of the vernacular press in Bengal during 1873-74, though disfigured by occasional excesses, was decidedly loyal and well-disposed towards Government, while at the same time it was distinguished by a remarkable independence of criticism. It has consistently recognized and appreciated the exertions made by Government in averting famine from the country, and evinced the utmost gratitude for the results attained.

The composition of original Bengalee literature has made regular and steady progress for years past, and has now gained a sure footing.

Native literary effort was reported to be lamentably deficient in the North-West Provinces.

No information of interest has been received regarding literary progress in other parts of the country.



## XII.

## POLITICAL.\*

The relations with the tribes on the North-East Frontier were, on the whole, highly satisfactory. NORTH-EAST FRONTIER.

A gradual improvement is noticed in the civilization and material condition of the inhabitants of the Khasi and Jynteah Hills. At Shillong and in its vicinity the people are described as becoming rich, and trade was on the increase.

In the Tributary Mehals of Cuttack there was a general diminution of serious crime, accompanied by an increasing activity in trade, extension of roads throughout the country, and the establishment of schools. A favourable testimony is also borne to the personal character and the capacity for business of the various Chiefs.

On 1st June 1873, the Maharajah of Sikkim arrived in Darjeeling to visit the Lieutenant-Governor. Notwithstanding the friendly relations that have been maintained with Sikkim since 1862, this was the first time that the Maharajah had entered British territory. The Lieutenant-Governor received him in open durbar, and expressed to him the pleasure with which he would convey to the Governor General the news of his visit, and the hope that it might result in the greater development of trade and in more familiar intercourse between the two countries. SIKKIM.

The North-West Frontier is reported never to have been so tranquil since the annexation of the Punjab as it was in 1873-74. The only events which disturbed the general peace were two small raids on the Hazara border. The relations of the British Government with the wild border tribes were most cordial. There were several encounters among independent tribes in the vicinity, but in every case they scrupulously abstained from molesting British territory. NORTH-WEST FRONTIER.

The principal events of 1873 in Cashmere were—the progress effected in the translation into Cashmere of works of useful knowledge, the arrangements made for the improvement of the breed of horses and cattle, the promotion of tea cultivation and silk manufacture, the reform of the police arrangements of Srinuggur, and the substitution of a regular settlement of land revenue in cash, fixed for three years, for the farming system which previously obtained. All these are gratifying signs of the interest taken by the Maharajah in the administration. CASHMERE.

The policy of supporting the independence of Afghanistan was maintained, and a present of 100,000*l.* and 20,000 rifles was made to the Ameer. The installation of Abdoolla Jan, the younger son of Shere Ali, as heir apparent to the throne of Cabul was carried out with great ceremony and rejoicing. The eldest son, Yakoob Khan, and several influential Sirdars, were much dissatisfied with the nomination. The subsequent course of events in Afghanistan is well known, but does not come within the period of this Report. AFFGHANISTAN.

Passing next to the States subordinate to the Rajpootana Agency, their administration, with one or two exceptions, appears to have been progressive. Considerable success attended the efforts of Government to pacify the borders which have long been harassed by the inroads of gang robbers and border outlaws. Mail robberies and dacoities are also on the decrease. RAJPOOTANA.

In the Meywar State there was observed, for the first time for many years, a tendency to cordiality and co-operation between the Maharana and his thakoors, the absence of which in the past has stood much in the way of securing a vigorous and healthy administration. The first fruits of these changes were the introduction of improved measures of sanitation and the general diminution of crime.

The Jeypore State continued to maintain its high and deserved reputation for civilization and advancement. The usefulness of its institutions and the munificent liberality with which they are supported cannot be overrated, while the untiring and successful efforts of the Maharajah himself to promote the prosperity of the State and the happiness and well-being of his subjects are beyond all praise.

In Marwar, since the accession of the present Maharajah in March 1873, affairs have made steady progress. Regular courts of justice have been established, and were reported to be working satisfactorily; medical charities have been provided; a land settlement was being arranged; and measures were organized by the

\* The state of education in Native States has already been noticed in the preceding section.

Maharajah for the repression and better control of the criminal tribes of his State.

The Kotah State having become so utterly embarrassed and disorganised as to render the active interference of Government necessary, the experiment was adopted of appointing a native gentleman to administer it. The measure appeared likely to prove quite successful, and beneficial reforms were being introduced in every branch of the administration.

The government of Ulwur, owing to the maladministration of the Chief, was being energetically carried on by Captain Cadell. The people were contented and happy, and seemed to appreciate the efforts made by our officers to improve their condition. The financial condition of the State, which prior to the interposition of Government had been hopelessly ruinous, was most promising. Irrigation and other reproductive works were receiving a large share of attention.

The Bickaneer administration is unfavourably reported on. General discontent prevailed amongst the principal thakoors and the subjects of the State generally.

## CENTRAL INDIA

In the States of Central India order was undisturbed, and the friendly relations with the British Government were pleasantly maintained.

The finances of the Indore State were in a most prosperous condition. The cotton mills were in full work, and were paying five per cent. on the original cost. The city of Indore was being improved and drained, roads were marked out, and a competent engineer was engaged to superintend the different works. Holkar made frequent excursions into the districts near the capital, examining village accounts, allowing remissions where collections had failed, and stimulating the progress of irrigation and cultivation.

## HYDERABAD.

The Nizam of Hyderabad being a minor, a scheme was arranged by the Ministers in communication with the Government of India for his education under the supervision of an English gentleman of high character and qualifications. Sir Salar Jung assured the Government that they might rely on the best efforts of himself and his colleague being exerted to promote the important object in view, and that no interference would be exercised with the legitimate position and influence of the tutor.

## KUTCH.

The revenue of Kutch was estimated at 235,930*l.*, which was considerably below the average, the decrease being attributed to unfavourable seasons. Six murders and four dacoities were reported, but, since the suppression of the band of Deda outlaws by the effective action of the Rao, no further case of dacoity occurred. No return with regard to other offences was furnished, but assurances were given of the universal freedom of Kutch from all crime except theft. There is little produce in the Province, so that the trade consists principally of imports. The port of Mandavi possesses no less than 244 native craft.

## MAHEE KANTA.

There was an increase of crime in Mahee Kanta. Considerable progress was made in public works; in particular the construction of a public library at Sádra is noticed as a sign of the growth of intelligence.

## KATTYWAR.

The improvement of the police administration of Kattywar has engaged attention ever since the suppression of the Wagheer disturbances in 1867-68. About the beginning of 1873, the Chiefs, after much pressure, agreed to contribute a sum of Rs. 18,000 annually towards the employment of a special police officer and establishment, under the orders of the Agency, to assist them in the suppression of outlawry and dacoity, and to pursue criminals without impediment from the boundaries of the numerous jurisdictions which divide the Province. They at the same time undertook to carry out certain reforms in their internal police management.

## BARODA.

In consequence of certain representations as to the Gaekwar's system of administration, the Government of India appointed a Commission of Inquiry, which assembled at Baroda in November 1873, and issued its report in March 1874. As the Government did not pass any decision on the matter during the year under review, it will be more appropriate that the whole subject should be treated in next year's Report in connexion with recent events.

## JUNJEERA.

The affairs of Junjeera were reported to be generally mismanaged. The Nawab bound himself by an agreement to follow the advice of the Bombay Government; he failed, however, to carry out this condition in its integrity, though he gave all proper assistance to the Political Agent and his Assistant in the exercise of their criminal jurisdiction. It is satisfactory to learn that he has established a regular system of education in his territory, and also has introduced vaccination.

## KOLHAPORE.

The financial condition of Kolhapore was satisfactory. A sum of 42,890*l.* was expended during the year on public works. One large bridge over the Panchganga

river was completed, and the foundations of another were commenced. Considerable sums were also spent upon roads. A new scheme of municipal taxation was introduced into the town of Kolhapore, which seemed likely to work well, and to yield an annual income of about 2,500*l.* The town contains a population of nearly 40,000, and is well situated for purposes of trade.

In Sawunt Waree the year was a prosperous one. The work of the police was fairly successful, and there was a decrease in crime. SAWUNT WAREE.

In Travancore there was a decided diminution of crime. The season was generally propitious. The gross revenue of the year reached 530,047*l.*, and was, with the exception of the preceding year, the highest on record. The expenditure amounted to 527,806*l.*, which was 21,560*l.* less than that of 1872-73. The amount expended on public works was 91,439*l.* The total value of the exports was 750,106*l.*, and of the imports 477,819*l.* TRAVANCORE.

In Cochin, also, crime decreased. The receipts of the year were 120,691*l.*, and the disbursements 105,547*l.*, being a decrease under the former head of 4,767*l.*, and under the latter of 5,247*l.* The expenditure on public works was 14,556*l.*; the average expenditure of the five preceding years had been 18,569*l.* COCHIN.

The hill tracts of Northern Arrakan were undisturbed by any raids from trans-frontier tribes. The condition of the tribes within our territories has continued to improve, in consequence of the comparative quiet which now obtains; and cultivation is steadily increasing. Our relations with the tribes beyond our administrative frontier improve year by year. The Khoons, formerly the most troublesome tribe in the neighbourhood, are now engaged in friendly intercourse and trade with our people. Messengers arrived during June from the Shindoos, who inhabit a tract of country considerably to the north of the Arrakan tracts, and expressed the desire to enter into friendly relations with the Superintendent. There is, in fact, every reason to think that the principles laid down three years ago for the administration of these hill tracts are proving very successful in their practical results. NORTHERN  
ARRAKAN.

On the 4th January 1874 a treaty was concluded between the Government of Siam and the Governor-General of India, having reference to the State of Zimmay, a tributary territory in the dominions of the King of Siam. In the Zimmay State are several valuable teak-forests, and this timber trade is largely in the hands of British subjects from the Tenasserim Division of British Burmah. The absence of protection to life and property, and the unsatisfactory condition of the State in respect to the rights over the forests and the settlement of disputes arising therefrom, made it most advisable in the interests of the Chief of Zimmay, as well as of the Siamese and Indian Governments, that some clear understanding should be arrived at on these points. The treaty provides for efficient means being taken for the repression and punishment of robbers and marauders. Passports will be granted to British subjects wishing to trade with Zimmay, and the possession of these gives certain privileges in the establishment of their civil claims. Provision is made for the establishment by the Siamese Government of a Civil Court in Zimmay, and a British officer may be deputed to be present in court; and measures are to be introduced to regulate the action of the proprietors of teak-forests in granting permits for felling and dragging timber. SIAM.

The son of the Chief of Zimmay paid a friendly visit to the Chief Commissioner during the year, and stated the desire of the Chief to maintain the friendly relations which have always existed between his State and the British Government.

XIV.

MILITARY.

NOTHING occurred of a military nature in connexion with the moral and material progress of India.

XV.

SURVEYS AND STATISTICS.

THERE is nothing of importance to record under this head.

India Office,  
August 1875. }

HENRY HILL.



## Memorandum on recent Fiscal Legislation in India.

### 1. Sea-Customs (excluding Salt and Opium).

For some years before the mutiny, the duties on goods imported into or exported from India by sea were regulated by separate Acts for the three Presidencies; namely,—

Bengal: Acts XIV. of 1836, IX. of 1845, and VI. of 1848.

Madras: Acts VI. of 1844, IX. of 1845, and VI. of 1848.

Bombay: Act I. of 1852.

The duties in Arracan, Pegu, Martaban, and Tenasserim, were prescribed by Act XXX. of 1854.

In 1859 the tariff was revised, and since that year no less than thirteen Acts have been passed, more or less modifying the customs duties. The following is a brief account of the principal changes effected, the details being given in the Appendix.

Appendix,  
No. 1.

Up to 1867 the system on which the schedules of the Customs Acts were prepared was to declare certain articles free, certain others liable to special rates, and all unenumerated articles to one general rate.

By the tariff existing in 1857, the following articles might be imported free: animals, books (if British), bullion and coin, coal and coke, &c., grain (except rice at Madras), ice, precious stones and pearls, machinery (at Bombay only); 5 per cent was to be paid on all British goods included under marine or naval stores, metals, woollens, and cotton and silk goods, foreign manufactures paying 10 per cent.; foreign books were to pay 3 per cent. *ad valorem*; cotton thread, twist, and yarn,  $3\frac{1}{2}$  if British, 7 (at Bombay 10) if foreign; certain drugs and spices, and tea, paid 10 per cent., coffee and rattans  $7\frac{1}{2}$ , malt liquor 5, wines and spirits a specific duty, and all other manufactured articles 5 per cent. *ad valorem*. Tobacco, which in Bengal was unenumerated, paid 10 per cent. at Madras, and variable rates in Bombay; and the tariff at those two Presidencies differed in one or two other respects from that for Bengal. In exports, bullion and coin, precious stones and pearls, books printed in India, animals, raw cotton if sent to Europe, the United States, or British possessions out of India, sugar and rum to British possessions, were declared free; the last-mentioned articles paid special rates if sent from Bengal or Madras to other than British possessions; grain paid half an anna per maund (rice from Madras one anna); indigo, 3 rupees per maund; lac, 4 per cent. (from Madras only 3); silk and tobacco, special rates; spirits from Bombay, 9 annas a gallon; and all other Indian articles, 3 per cent.

The Act of 1859 (No. VII.) superseded these varying tariffs, and applied to the whole of India. It declared free the importation of raw cotton, grain and pulse at all Presidencies, all books, and machinery for improving the communications or developing the resources of the country, in addition to the articles previously so admitted; duties of 20 per cent. were imposed on apparel, coffee, groceries, jewelry and plate (not jewels), perfumery, spices, tea, and tobacco; the duty on wines and spirits was doubled, and malt liquor was taxed 4 annas a gallon; 5 per cent. was laid on all cotton thread, yarn, or twist; and 10 per cent. on other articles. At the same time, the export of raw cotton or silk, spirits, sugar, and tobacco was declared free; grain was charged 2 annas a maund, and lac 4 per cent., from all Presidencies; other articles remained as before.

In 1860 an Act (No. X.) was passed, by which wool, flax, hemp, jute, raw hides and skins, maps, prints, and works of art, agricultural implements, seeds for gratuitous distribution, carriages, uniforms and accoutrements (for private use by public officers), guano and manures, were added to the free list of imports; the 20 per cent. duties on tea, coffee, &c., and the 5 per cent. on cotton, thread, &c., were removed, these articles paying 10 per cent. as unenumerated; tobacco, instead of 20 per cent., was to pay 8 annas a seer if unmanufactured, or 1 rupee

if manufactured. Among exports, tea, coffee, wool, flax, hemp, jute, raw hides and skins, and teak from Pegu, &c., were declared free; and a duty of 2 rupees per maund was imposed on saltpetre.

The tariff was again revised in 1862 (by Act XI.). In the schedule of imports, paper and bottles were added to the free list, and carriages removed. The duty on malt liquors was reduced to two annas, and on light wines to one rupee per imperial gallon; tobacco was made to pay 20 per cent., piece goods 5, and twist  $3\frac{1}{2}$  per cent. *ad valorem*. Coal and iron were added to the free list of exports.

By a supplementary Act (XXIII. of 1862), the machinery admitted free was limited to such as is used exclusively for agriculture, navigation, mining, manufacture, or railway purposes; spirits used exclusively in arts and manufactures or chemistry were to pay 10 per cent. on importation, and firewood was admitted free.

Act XXVI. of 1863 reduced the import duties on iron (not ironmongery, cutlery, or hardware) to 1 per cent., on wines and liqueurs to 1 rupee, and on malt liquor to 1 anna per gallon.

Act XXIII. of 1864 reduced the duty on tobacco from 20 to 10 per cent., and on all unenumerated articles imported from 10 to  $7\frac{1}{2}$  per cent.

By Act XVII. of 1865 hops were admitted on paying 1 per cent. Export duties were at the same time imposed of 2 per cent. on sugar, silk, and raw hides and skins, and (by removal from the free list) of 3 per cent. on tea, coffee, wool, and jute; the duty on grain was raised from 2 to 3 annas the maund, and that on saltpetre reduced from 2 to 1 rupee.

This Act was soon cancelled by Act XXV. of 1865, the duties reverting to the former rates, except as regarded importation of hops and exportation of saltpetre.

Act XVIII. of 1866 removed saltpetre from the export schedule, by which means it became liable, as an unenumerated article, to a tax of 3 per cent. *ad valorem*.

In 1867, the system of the tariff was revised, all specified articles being taxed, and all those unenumerated becoming free. The effect was to remove from the liability to pay import duty upwards of 40 articles, and from the export duty 88 articles, among which was saltpetre. In imports, machinery of all kinds, hops, and ebony, and some other woods, were among the articles made free; cotton thread, twist, yarn, and piece goods remained as before, the valuations, however, being reduced; on canvas, carpets, china grass cloth, oil and floor cloth, and shawls, a duty of 5 per cent. was laid; a tax of  $1\frac{1}{2}$  rupees per gallon was imposed on sparkling wines and liqueurs; telegraph materials, if of iron, were taxed only 1 per cent., and on some 60 or 65 classes of articles the duty of  $7\frac{1}{2}$  per cent., formerly laid on unenumerated articles, was imposed. Among exports the only articles taxed were cotton manufactures, dressed hides and skins, oils, seeds, shawls, and spices, which were to pay 3 per cent., grain 3 (instead of 2) annas a maund, and indigo and lac, which remained at their former rates.

Act XI. of 1868 freed the importation of all timber and wood.

On the 18th March 1869, the tariff values of cotton goods, and of the principal metals, were reduced about 15 per cent.

Act XVII. of 1870 removed from the list of imports paying duty, blacking, carpets, China and Japan ware, felt, grass and other China cloth, horns, jute manufactures, lac, marble, shawls, tallow and grease, trunks, materials for carriages, chemicals, and telegraph materials, but it seems probable that some of these, though not specifically mentioned, paid under other denominations. Corals and matches were included as paying  $7\frac{1}{2}$  per cent., and steel rails were, like iron, admitted with a duty of only 1 per cent.

By Act XIII. of 1871 all materials for permanent railway were admitted for 1 per cent., and asphalt was charged  $7\frac{1}{2}$  per cent.

The only subsequent alterations have been the removals, by notifications of the Governor General, dated the 4th of January 1873, and 27th of November 1874, of the export duties on wheat and lac dye.

During the period to which the preceding narrative refers, the imports of merchandise have risen from 14,194,587*l.* in 1856-57 to 82,593,609*l.* in 1873-74, and the exports also have more than doubled, having been 25,338,453*l.* in 1856-57, and 54,960,778*l.* in 1873-74. Taking the averages of each group of five years, it will be seen that, whatever fluctuations may have occurred in particular years,

the progress of trade has for 40 years been constant, and occasionally very rapid. In round numbers the imports of merchandise were, in the five years ending—

1838-39 - - 5 millions sterling.	1858-59 - - 15½ millions sterling.
1843-44 - - 7½ " "	1863-64 - - 24 " "
1848-49 - - 9 " "	1868-69 - - 31½ " "
1853-54 - - 11 " "	1873-74 - - 32½ " "

Progress of Trade.

(The less rapid progress in the last group is partly accounted for by the reduction of the tariff values effected in 1867 and 1869). The exports during the same quinquennial periods have been, in the five years ending—

1838-39 - - 11 millions sterling.	1858-59 - - 25 millions sterling.
1843-44 - - 18½ " "	1863-64 - - 42 " "
1848-49 - - 15½ " "	1868-69 - - 55½ " "
1853-54 - - 19 " "	1873-74 - - 56½ " "

Taking the trade as a whole, therefore, it has greatly developed, in consequence or in spite of the alterations effected in the tariff.

The receipts by Government as customs duty on imports by sea from, and exports by sea to, foreign countries, amounted in 1856-57 to about 980,000*l.*, in 1857-58 to 1,030,000*l.*, and in 1858-59 to 1,500,000*l.* Under the revised tariff of 1859 they rose in 1859-60 to about 2,640,000*l.*, and in 1860-61 to upwards of 3,000,000*l.* The effect of the exemptions under Act X. of 1860 was not at once apparent, for the duties have never realised so large a sum as in that year (1860-61) which immediately followed the passing of the Act. The fall was, however, rapid in the ensuing years; the receipts in 1861-62 were less than 2½ millions, in 1862-63 about 2,150,000*l.*; from which point they gradually dropped, till in 1866-67 they were about 1,840,000*l.* The revision of 1867 led to an immediate rise to about 2,350,000*l.* in 1867-68, since which date they have varied between 2,230,000*l.* and 2,500,000*l.*

Customs Duties. (For the exact figures see Appendix No. 4.)

The exact effect of each important change in the tariff will be more readily perceived by referring to the trade in each of the principal articles affected, although in many cases allowance has to be made for special circumstances connected with the trade in particular branches. An endeavour has been made, in the Appendix, to shew the quantity, value, and duty, in the case of each of the most important articles of import and export in the last 17 years, but in some cases the information is deficient, and in a few the figures given are such as to suggest doubts of their accuracy.

The value of the cotton piece goods imported into India in 1856-57 was about five millions sterling. Owing, it may be presumed, to the influx of British troops into India in 1858, it suddenly rose to eight millions in 1858-59, and 9½ millions in 1859-60. In the latter year the duty on British goods was raised from 5 to 10 per cent. *ad valorem*, and the value of imports fell off gradually, till in 1862-63 it was little over 8½ millions. The reduction of the duty in that year to 5 per cent. led to an immediate increase to nearly 10½ millions in 1863-64, whence it steadily rose till 1868-69, in which year it exceeded 16 millions. The next year the tariff valuation was reduced by 15 per cent. (equivalent to a reduction of 16,000,000 to 13,600,000), and accordingly in 1869-70 only 13½ millions were imported. (The imports in 1873-74, 15 millions, are rather above the average of the last five years, and are equivalent to an importation of 17½ millions, at the valuation of 1868.) The revenue derived by the Government from the duty on cotton piece goods averaged 320,000*l.* from 1856-57 to 1858-59. Under the 10 per cent. duties, it amounted to 960,000*l.* in 1859-60, 930,000*l.* in 1860-61, and 860,000*l.* in 1861-62. The reduction to 5 per cent. caused a drop to 420,000*l.* in 1862-63 and 1863-64; but in the six years from 1867-68 to 1872-73 it averaged 750,000*l.*, which is as nearly as possible the exact sum received in 1873-74.

Imports:— Cotton Goods. Appendix, No. 5.

The imports of cotton thread, twist, and yarn have fluctuated in the same manner as those of piece goods. The amount imported in 1856-57 and 1857-58 averaged one million sterling, and the duty 40,000*l.* In the eight years from 1866-67 to 1873-74, it has averaged 2½ millions, and the duty thereon about 95,000*l.* (The quantity has risen from 20 million pounds in 1856-57 and 1857-58 to about 31 million pounds in 1873-74.)

Cotton Yarn &c. Appendix, No. 6.

The quantity of raw silk imported into India in 1856-57 was exceptionally low; the average of the six preceding years was 1,200,000 lbs., valued at 250,000*l.* It rose to 1,850,000 lbs., valued at 500,000*l.*, in 1858-59, when the duty, instead of

Raw Silk. Appendix, No. 7.

being 5 per cent. on British merchandise and 10 per cent. on foreign, was made 10 per cent. all round, a change which in the case of silk would probably produce less result than in most cases; the imports averaged 1,400,000 lbs., valued at 380,000*l.*, during the five years that that rate prevailed. In 1864-65 the tax was reduced to 7½ per cent., and the imports, which had dropped in that year below 1,300,000 lbs., rose at once; in the last six years they have averaged above 2,000,000 lbs., valued at about 770,000*l.* The duty, which must have been about 13,000*l.* before 1856-57, was nearly 19,000*l.* in 1857-58 and 28,000*l.* in 1858-59. Under the 10 per cent. rate it averaged nearly 38,000*l.* In the last few years the amount is mixed up with the duty received on silk goods, but at 7½ per cent. it must have exceeded 57,000*l.*

Silk Goods.  
Appendix,  
No. 8.

The imports of silk goods averaged 120,000*l.* from 1856-57 to 1858-59, and the duty thereon 11,000*l.* From 1859-60 to 1861-62 the duty was made 10 per cent. on British as well as foreign goods, and in those three years the imports averaged 230,000*l.*, and the duty 23,000*l.* In 1862-63 the duty on piece goods was reduced to 5 per cent., and in 1864-65 that on other articles to 7½ per cent. The importations of the last eight years have exceeded 480,000*l.* on an average, and the duty 26,000*l.* The imports in 1873-74 were valued at more than 600,000*l.*

Woollen  
Goods.  
Appendix,  
No. 9.

For the five years preceding the mutiny, the trade in woollen goods had been slack in India, the imports averaging only 150,000*l.*, on which a duty of less than 10,000*l.* was realised. In the next three years, however, the imports were double that amount on the average, those in 1859-60 being nearly 360,000*l.* In that year the duty was raised from 5 to 10 per cent., and the importations of 1860-61 and 1861-62 were less than 235,000*l.*, with a duty of 23,500*l.* The rate payable on piece goods was reduced to 5 per cent. in 1862-63, and the imports rose to 611,000*l.* in 1863-64, and to the remarkable amount of 868,000*l.* in 1864-65, the duty being about 31,000*l.* and 43,000*l.* respectively. In 1864-65 the tax on other manufactures than piece goods was reduced to 7½ per cent., but the market had become overstocked, or the value had fallen, and the importation was under 600,000*l.* in each of the next three years. It has since varied from 513,000*l.* to 760,000*l.*, the average of nine years being about 620,000*l.*, and the duty about 32,000*l.*

Machinery.  
Appendix,  
No. 10.

Machinery has to a great extent been free from duty since 1859-60, and at Bombay before that date. The imports have usually been between 400,000*l.* and 600,000*l.*, but in the two years 1859-60 and 1860-61 they were 870,000*l.*, in 1867-68 upwards of a million, in 1868-69 nearly 800,000*l.*, and in 1873-74 they again rose above a million.

Railway  
Materials.  
Appendix,  
No. 11.

The importation of railway materials having been dependent on other than merely trade questions, it is unnecessary to enter into details on that point. The total imports have averaged about 1½ millions sterling since 1856-57, but, as the main lines have been completed, they have fallen off from 2,400,000*l.* in 1867-68 to barely 430,000*l.* on the average of the last three years, omitting the stores imported by the Government for the construction of the new State Railways.

Metals.  
Appendix,  
No. 12.

The imports of other manufactured metals averaged 430,000*l.* from 1856-57 to 1863-64; in 1863-64 the duty on iron was reduced from 10 to 1 per cent., and in the following year that on other metals from 10 to 7½ per cent. The importation in 1863-64 and the two next years averaged 640,000*l.*; but in 1867-68 and 1868-69 it exceeded 1,100,000*l.* The valuation was reduced in 1869 by about 15 per cent., and the imports of the last five years have averaged 870,000*l.*, equivalent to 1,000,000*l.* at the rates of 1868. In their raw state metals were imported to the value of 1 million in 1856-57 and 1857-58, 2 millions from 1858-59 to 1861-62, 2½ millions in 1862-63, and 3 millions in 1863-64 and 1864-65. For the next five years they averaged about 2½ millions, and for the five years since the reduction of valuation they have steadily fallen off, from 2,650,000*l.* in 1869-70 to 924,000*l.* in 1873-74, the average being about 1,570,000*l.* The duty on railway materials is in the earlier years included with that paid on other metals, and, even where it is apparently separated, the amount does not accord with the rate of duty. Taking all metals and their manufactures together, the amount of duty received in 1856-57 was 144,000*l.* When the 10 per cent. duty was imposed in 1859-60, it rose (for four years) to an average of about 400,000*l.*, but of this the portion paid on railway stores must have been repaid by the Government in the shape of guaranteed interest. The reduction of the duty on iron to 1 per cent. led to a falling-off, and the receipts averaged only about 230,000*l.* down to 1869-70. Since that date they have diminished by about

40,000*l.* annually to 1872-73, in which year and in 1873-74 they were little above 100,000*l.*

The value of the malt liquor imported into India was about 240,000*l.* in 1856-57 and 1857-58, on which, however a 5 per cent. duty appears to have realised only 6,500*l.* in the former, and 9,300*l.* in the latter year. With the great addition to the European forces, the imports rose in 1858-59 to 425,000*l.*, on which the duty realised was 17,300*l.* In the following year the duty was raised; the imports were 3,850,000 gallons, valued at 540,000*l.*, on which a duty was imposed of 4 annas (6*d.*) per imperial gallon; but the receipts were only 57,275*l.*, or a little more than 10 per cent. on the value. In the three years 1859-60 to 1861-62, during which the 4-anna tax remained, the quantity imported averaged 3,140,000 gallons, valued at 470,000*l.*, while the duty averaged 44,000*l.* a year, or rather more than 9 per cent. In 1862-63 the imports were 3,640,000 gallons, valued at nearly 650,000*l.*; the duty, being reduced to 2 annas, realised 17,400*l.*, or nearly 3 $\frac{1}{4}$  per cent. In the next year the imports were yet larger, 3,670,000 gallons, valued at 712,000*l.*, and the duty, having been again reduced to one anna, brought only 12,500*l.*, or less than 2 per cent. (Up to 1866-67 the imports averaged nearly 3 million gallons, but in the following year the Government adopted the plan of purchasing in England the malt liquor required for the troops, and the quantity required for their consumption, being included in Government stores, is no longer shewn as private merchandise. In the last six years the imports have averaged 1 $\frac{1}{2}$  millions of gallons, and the value 350,000*l.*) The duty, which has remained at one anna, has realised from 10,800*l.* to 6,700*l.*, averaging about 9,000*l.*, or rather more than 2 $\frac{1}{2}$  per cent. on the value.

Malt Liquor.  
Appendix,  
No. 13.

The importation of spirits averaged 415,000 gallons from 1856-57 to 1860-61; in 1861-62 it was nearly 620,000 gallons, but in the next six years it was only 525,000 on the average; in 1867-68 it rose to 600,000, and in the next two years it averaged 700,000; in 1870-71 it was little over 460,000, but in 1871-72 it rose above 670,000, and in 1872-73 it touched the highest point, 723,000 gallons, whence it fell in 1873-74 to 609,000. The value was nearly 239,000*l.* on an average from 1856-57 to 1858-59, during which period the duty was 1 $\frac{1}{2}$  rupees per gallon, and the receipts nearly 58,000*l.* on the average, or upwards of 24 per cent. In 1859-60 the duty was raised to 3 rupees, and produced a revenue of 92,600*l.*, or more than 38 per cent. on the value. In 1860-61 the price was very much lower, and the declared value of the imports little exceeded 180,000*l.*, on which the duty amounted to 72,000*l.*, or 40 per cent. Since that date the value of the imports has, with occasional fluctuations, risen to above 560,000*l.*, the average being not quite 450,000*l.*, while the duty has averaged nearly 160,000*l.*, or upwards of 35 per cent. The highest receipts were in 1868-69 and 1869-70, when it produced upwards of 200,000*l.*

Spirits.  
Appendix,  
No. 14.

The imports of wines and liqueurs, which in 1856-57 were 267,000 gallons, valued at 197,000*l.*, rose in 1858-59 to 655,000 gallons, valued at 565,000*l.* In 1861-62 they were as low as 308,000 gallons, valued at 290,000*l.*, but they again rose, till in 1868-69 the imports exceeded 685,000 gallons, valued at 574,000*l.* Since that date they have dropped to an average of 568,000 gallons, valued at 493,000*l.* The duty produced 26,300*l.* in 1856-57, or 13 per cent., when one rupee per gallon was charged,—91,400*l.* in 1859-60, or 20 per cent., under a 2 rupee rate,—and has averaged 58,500*l.*, or 12 $\frac{1}{2}$  per cent., under the differential rates imposed in recent years, including the four years 1863-64 to 1866-67, when one rupee was charged on all wines.

Wine.  
Appendix,  
No. 15.

No duty has been imposed on the importation of coal and coke during the period to which this note refers, so that the increase which has taken place in the amount consumed is due to other causes than the removal of a tax on the commodity. In 1856-57 the quantity imported was only 56,500 tons, valued at 80,000*l.*, or 28*s.* 8*d.* per ton. In 1859-60 the quantity had risen to 70,200 tons, valued at 154,000*l.*, or at the rate of 41*s.* a ton. This high price, on an average, existed up to 1868-69, fluctuating between 32*s.* 11*d.* and 44*s.* 9*d.*; and in the course of those nine years the quantity of imports steadily rose, till in 1867-68 it was 385,000 tons, valued at 854,000*l.*, and in 1868-69, 350,000 tons, valued at 716,000*l.* From that time a great fall of price took place; the average quantity imported in the four years from 1869-70 to 1872-73 was 330,000 tons, but the average value only 506,000*l.*, giving an average price of only 30*s.* 8*d.* per ton. In 1873-74 the imports were 360,000 tons, valued at 740,000*l.*, or 41*s.* 1*d.* per ton, the highest price except in 1862-63 and 1867-68, when it was 44*s.* 9*d.* and 44*s.* 3*d.* respectively.

Coal.  
Appendix,  
No. 16.

Sugar.  
Appendix,  
No. 17.

The importation of sugar into British India by sea was not carried on to a great extent at the beginning of the period under consideration; from 1856-57 to 1858-59 the imports were valued at 185,000*l.* on the average, on which a duty of 5 per cent. produced about 10,000*l.* In 1859-60 the duty was doubled, and, during the five years for which it remained at 10 per cent. the value of imports averaged 284,000*l.* and the duty 28,000*l.* In 1864-65 the rate was reduced to 7½ per cent.; in the ten years from that date the quantity imported has averaged 436,000 cwts., the value 560,000*l.* and the receipt from customs dues 40,000*l.*

Exports:—  
Raw Cotton.  
Appendix,  
No. 18

Turning to exports, the article of greatest importance is raw cotton, which was virtually free even before 1859, when the duty on that exported from Bengal or Madras to Asia or Africa was removed. From 1856-57 to 1860-61 the quantity exported averaged a little more than 300,000,000 lbs., and the value 5,160,000*l.*, or very little above 4*d.* a lb. With the outbreak of the American War, the price steadily increased, till in 1864-65 it was 17*d.* a lb., or more than fourfold that which had been given five years before. The quantity exported was 550,000,000 lbs. in 1863-64 and 525,000,000 lbs in 1864-65, the value of the two years being 35,860,000*l.* and 37,570,000*l.* Owing doubtless to the high price realised, the exports in 1865-66 ran up to upwards of 800,000,000 lbs.; but the war in America was closing, and the value was only 35,580,000*l.*, or less than had been realised by two-thirds of the quantity in the previous year, the average price being only 10½*d.* per lb. The reaction was immediate, the excessive demand from Manchester ceasing with the opening of the ports of the Southern States; the exports in 1866-67 were only 425,000,000 lbs., valued at 16,500,000*l.* or about 9½*d.* per lb. In the next four years there was some improvement, the average export being 611,000,000 lbs., but the value was only 19,600,000*l.* on the average, or a little above 7½*d.* per lb. In 1871-72 the quantity exported was 809,000,000 lbs., the highest ever recorded; the value, however, was only 21¼ millions sterling; this large export was counterbalanced in the following years 1872-73 and 1873-74, when the quantity averaged less than 500,000,000 lbs., and the value about 13¼ millions sterling. The price has for the last three years been about 6½*d.* per lb.

Indigo.  
Appendix,  
No. 19.

The exports of indigo from 1856-57 to 1867-68 averaged a little below 10 million lbs. In one year only, 1861-62, they were below 9 millions, and in one year only, 1862-63, they exceeded 11 millions. In 1868-69 and 1869-70 they amounted to 11 millions, in 1870-71 to 11½ millions, and in the last three years to all but 13 million lbs. The average value from 1856-57 to 1867-68 was above 1,900,000*l.*; in 1868-69, 2,900,000; and in the last five years 3,400,000*l.* During the whole time the duty has been uniform, 8 rupees for each maund (of 82½ lbs.), or a little more than 8 shillings a cwt. The receipts from 1856-57 to 1870-71 averaged 36,000*l.*, the lowest being in 1857-58, 31,600*l.*, and the highest in 1870-71, 41,500*l.*; in the last three years they have exceeded 47,000*l.*

Rice.  
Appendix,  
No. 20.

The export of rice varied from 400,000 tons, valued at 2¼ millions sterling, in 1859-60, to 900,000 tons, valued at 5½ millions, in 1864-65. From 1865-66 to 1870-71 it averaged 660,000 tons, valued at 3,850,000; in 1871-72, it rose to 850,000 tons, valued at 4½ millions; and in 1872-73 to 1,150,000 tons, valued at 5,700,000*l.* In 1873-74 it fell just below a million tons, and 5½ millions sterling. The rate of duty was half an anna (or from Madras, one anna) per maund, in 1856-57, and the two following years, and the receipts averaged 60,000*l.* In 1859-60 it was increased to 2 annas per maund (say 4*d.* per cwt.) from all the Presidencies, and the receipts, which in that year were 130,000*l.*, rose steadily till they amounted in 1864-65 to 316,000*l.* In the following year an attempt was made to increase the duty to 3 annas, but the old rate was resumed after 3 months; the receipts were only 250,000*l.* in 1865-66, and 175,000*l.* in 1866-67. In 1867-68 the duty was again raised to 3 annas per maund, or 6*d.* per cwt., at which it has since remained. The receipts have varied, during the last seven years, from 284,000*l.* in 1869-70 to 606,000*l.* in 1872-73, the average being not quite 430,000*l.*

Wheat, &c.  
Appendix,  
No. 21.

Of wheat and other grains besides rice, the value of the exports did not greatly vary in the 17 years from 1856-57 to 1872-73, averaging 345,000*l.* In two years it fell below 300,000*l.*, namely, to 286,000*l.* in 1856-57, and to 201,000*l.* in 1869-70; and in two years it exceeded 400,000*l.*, amounting to 405,000*l.* in 1861-62, and 419,000*l.* in 1871-72. The duty has gone through the same variations as that on rice; under the half-anna rate the receipts averaged 10,500*l.*; the two-anna duty produced about 21,000*l.*; and the three-anna rate 37,000*l.* In

1871-72 it was as high as 48,000*l.*; but in 1872-73 it fell below 40,000*l.*, owing partly to a declaration in January 1873 freeing wheat from all duty when exported. The effect on the trade, caused by this exemption, has been very remarkable; the exports in 1873-74 amounted to 123,000 tons, or 2½ times the quantity exported in 1872-73, and the value to upwards of a million sterling, or nearly three times that of the previous year. The duty received was only 27,000*l.*

Proceeding to examine the traffic in coffee, tea, jute, &c., we find other instances of the advantages which free trade has conferred on the Indian cultivator. From 1856-57 to 1859-60 a duty of 3 per cent. was imposed on the export of coffee, and the receipts in the four years averaged less than 1,500*l.* (The quantity of exports was, however, steadily increasing, from 5¼ million lbs. in 1856-57 to 14¼ millions in 1859-60. On being declared free in 1859, the export rose to 19 millions in 1860-61, to 26¾ millions in 1863-64, and to 34¾ in 1865-66.) In that year a tax of 3 per cent. was imposed, though it was removed after three months; the exports, however, fell in 1866-67 to 17½ millions, but rose the next year to 33 millions, and in 1868-69 to 47¾ millions. In the two following years they averaged nearly 35 millions, in 1871-72 more than 56 millions, and in 1872-73 and 1873-74 upwards of 41 millions. Thus, while the average in the first four years was less than 10 million lbs., valued at about 140,000*l.*, in the last fourteen years it has been 38 million lbs., valued at 820,000*l.*, and the exports in the last year were worth little short of a million and a half sterling.

Coffee.  
Appendix,  
No. 22.

In regard to tea, the progress has not been less remarkable. The amount of the 3 per cent. duty entered in the accounts from 1856-57 to 1859-60 is a mere nothing, except in the last year, when it was less than 3,000*l.*; the value of the exports during the four years averaged 120,000*l.* The quantity is not stated previous to 1861-62 (the second year of the freedom from duty), when it was 2¼ million lbs., valued at 192,000*l.* Without a single instance of reaction, the exports rose to 7¼ million lbs., valued at 360,000*l.*, in 1866-67, to 12¾ million lbs., valued at a million sterling, in 1869-70, and to upwards of 19¼ million lbs., valued at 1¼ millions sterling, in 1873-74.

Tea.  
Appendix,  
No. 23.

The exports of raw jute from 1856-57 to 1859-60 averaged about 635,000 cwts., valued at 350,000*l.* on which a 3 per cent. duty produced upwards of 10,000*l.* On being freed in 1860 they increased to about 1 or 1¼ million cwts., valued at 565,000*l.* in the next three years; from 1863-64 to 1867-68 they averaged 2,150,000 cwts., valued at 1,115,000*l.*; from 1868-69 to 1870-71 they amounted to 3½ million cwts., valued at 2,150,000*l.*; and, in the last three years they have averaged not quite 6½ million cwts., valued at 3,900,000*l.*

Jute.  
Appendix,  
No. 24.

The freedom of raw silk from duty in 1859 had no great effect on the exports. From 1856-57 to 1858-59 they averaged 1½ million lbs., valued at 750,000*l.*, on which about 14,000*l.* was received as duty. In the next seven years the quantity exported was about the same, but the value was nearly 900,000*l.* From 1866-67 to 1873-74, it rose to 2,200,000 lbs., valued at 1,220,000*l.*

Silk.  
Appendix,  
No. 25.

The traffic in hides and skins is an important branch of trade, but the figures for those not dressed, which were freed from duty in 1860, are in the earlier years mixed up with those of tanned or dressed hides and skins, on which a duty of 3 per cent. is still imposed. The number of undressed skins and hides exported was 6 millions in 1868-69, and upwards of 10½ millions on the average of the last four years, the export of 1872-73 having exceeded 11¾ millions; of those dressed, less than 5 millions were exported in 1868-69, and about 11¼ millions in 1872-73, the average of the last four years being 9 millions. Taking the two together, the value of the exports was about half a million sterling from 1856-57 to 1859-60; and in the last six years it has exceeded 2,170,000*l.*, being only just under three millions sterling in 1872-73.

Hides and  
Skins.  
Appendix,  
Nos. 26 & 27.

Saltpetre was exported from India at an average rate of 630,000 cwts., valued at 490,000*l.* (or about 15*s.* 6*d.* per cwt.), from 1856-57 to 1859-60, during which time the duty of 3 per cent. produced about 19,000*l.* per annum. In 1860 the Government of India, believing that there was little or no competition to be feared, raised the duty to 2 rupees per maund, or about 35 per cent. on the price previously ruling. The immediate effect was satisfactory; the exports rose to 684,000 cwts. in 1862-63, valued at nearly 900,000*l.* (or over 2*l.* per cwt.), on which the duty, falling with an incidence of about 20 per cent., realised 186,000*l.* The high cost, however, led to an inquiry whether a substitute might not be

Saltpetre.  
Appendix,  
No. 28.

found for Indian saltpetre; the demand fell off; the exports were reduced to 540,000 cwts. in 1863-64, and 405,000 cwts. in 1864-65. The average price being much the same as before, the duty only realised 147,000*l.* in the former year, and 93,000*l.* in the latter. In 1865 it was reduced to 1 rupee per maund, which would have been about 10 per cent. on the price. The export that year was 484,000 cwts., valued at 605,000*l.*, and the duty 55,500*l.* In 1866 one more attempt was made to save the trade, without entirely sacrificing the duty, which was restored to its original standard of 3 per cent., but the price had by this time fallen to 16*s.* 3*d.* per cwt., the exports were only 367,000 cwts., the value 298,000*l.*, and the duty less than 7,700*l.* It was then determined to give up the tax altogether, and in 1867 saltpetre was declared a free article of export. Once more the quantity was reduced, only 330,000 cwts., valued at 256,000*l.*, being sent out of the country in 1867-68, the price (15*s.* 7*d.* per cwt.) being about the same as had been paid from 1856 to 1860. In 1868 the removal of all restrictions on the trade began to tell in its favour, and the exports of the last six years have averaged 462,000 cwts., valued at 424,000*l.*, or about 18*s.* 4*d.* per cwt. In 1872-73 the quantity exported was 519,000 cwts., the highest year since 1863-64, while the value, 536,000*l.*, shewed that the price had increased to upwards of a pound sterling per cwt.

Seeds.  
Appendix,  
No. 29.

The value of the seeds exported from India was little over 1,100,000*l.* in 1856-57, but the average of the 18 years from 1856-57 to 1873-74 has been not much less than 2,000,000*l.*; in 1858-59, 1863-64, and 1867-68, it exceeded two millions; in 1869-70, 2,300,000*l.*; in 1870-71, 3,500,000*l.*; and in 1871-72, 2,700,000*l.* In 1872-73 it dropped to 1½ millions, owing to the failure of the rape crop, but in 1873-74 it rose again to 2,360,000. The duty has throughout been 3 per cent., and has realised on the average 59,000*l.*; in the last seven years, however, it has amounted to 74,000*l.* per annum on the average.

Oils.  
Appendix,  
No. 30.

The export of oils has also been subject to a duty of 3 per cent. throughout the period treated of, and, while varying much from year to year, the trade has shewn no marked progress. It has averaged 2,625,000 gallons in quantity, and 257,000*l.* in value, or, during the last six years, 315,000*l.* The duty has averaged nearly 8,000*l.* throughout the period.

Sugar.  
Appendix,  
No. 31.

The exports of sugar exceeded 1,100,000 cwts. a year from 1856-57 to 1858-59, and the value 1,350,000*l.* The duty of 3 per cent., which was only imposed if the article was going to possessions of Foreign States, was entirely removed in 1859. The trade, however, gradually dwindled, till in 1866-67 (a year of only 11 months) the quantity exported was only 165,000 cwts., and the value 103,000*l.*, while in 1867-68 it was but 88,000*l.* In the following year a reaction took place, and from 1868-69 to 1873-74 the export, while varying greatly in particular years, has averaged 400,000 cwts., valued at 317,000*l.*

Wool.  
Appendix,  
No. 32.

Upwards of 18,000,000 lbs. of raw wool were exported yearly from 1856-57 to 1859-60, valued at 372,000*l.*, on which a duty of 3 per cent. brought in a little over 8,500*l.* In 1860 it was freed, but no very great change took place in the quantity exported, which, from 1860-61 to 1873-74, has averaged a little above 20,000,000 lbs. In 1862, however, a marked improvement took place in the price; the exports from 1862-63 to 1865-66, amounting to 22,000,000 lbs., were valued at 964,000*l.* In the next five years the quantity exported was under 17,000,000 lbs. annually, of which the average value was 610,000*l.*; but in the last three years the annual exports have exceeded 21½ million pounds, valued at more than 890,000*l.*

Jute Manu-  
factures.  
Appendix,  
No. 33.

The export of gunny bags and cloths averaged 335,000*l.* in value between 1856-57 and 1860-61. The duty of 3 per cent. previously existing was, as in many other cases, removed in 1860, but, owing probably to the increasing export of jute in its raw state, the value of its manufactures decreased rapidly, till in 1864-65 it was but 103,000*l.* In recent years jute mills have been established in India, and there has been an improvement, the value from 1868-69 to 1873-74 having averaged nearly 220,000*l.*

## 2. Salt.

Salt.  
Appendix,  
Nos. 34 and  
35.

In Lower Bengal, salt used to be manufactured and sold by the officers of Government, the sum charged being the cost price added to a fixed rate of duty, which in 1856-57 was 2½ rupees a maund. In 1862 the system was changed,



and it was resolved that the agencies should be gradually abolished, and the supply of salt be left to private enterprise. An additional rate of one rupee was charged on salt imported into the North-West Provinces, till 1861, when it was removed. The stock of Government salt is now exhausted, and the consumption of Bengal is entirely met by importation, except in Orissa, where it is manufactured under Excise rules. The Customs duty on importation was  $2\frac{1}{2}$  rupees per maund from 1849 to 1859, 3 rupees from 1859 to 1861, and  $3\frac{1}{2}$  rupees since March 1861.

In Madras salt is made by private manufacturers, under advances from the Government, to whom they sell the salt; it is resold by the Government at the average cost (estimated at 3 annas a maund) added to the duty. The selling price was R. 1 per maund from 1844 to 1859; R. 1. 2 annas from 1859 to 1861; R. 1. 6 annas, from April to June 1861; Rs.  $1\frac{1}{2}$ , from June 1861 to January 1865; R. 1. 11 annas from January 1865 to 1869; and Rs. 2 since 1869 (*i. e.*, R. 1. 13 annas duty, and 3 annas cost).

In Bombay salt was manufactured under an Excise duty of 12 annas a maund from 1845 to 1859, of R. 1 from 1859 to 1861, of R. 1. 4 annas from 1861 to 1865, of Rs.  $1\frac{1}{2}$  from 1865 to 1869, and of R. 1. 13 annas since 1869.

Salt crossing the Inland Customs line (which till 1874 extended the whole distance from Attock to the Mahanuddy) has paid an import duty since the establishment of the original portion of that line in 1843-44. The Rajpootana and Bhurtpoor salt paid Rs. 2 a maund from 1846-47 to 1859, Rs.  $2\frac{1}{2}$  from 1859 to 1861, and Rs. 3 since 1861. (In certain sections of the line the duty was lower till 1861). Madras and Bombay salt entering the Central Provinces paid Rs.  $1\frac{1}{2}$  per maund, till the increase of the duty in those Presidencies in 1869, after which date it paid only R. 1. 3 annas on crossing the line (making up, with the rate of R. 1. 13 annas previously paid as Excise, the full Customs line duty of Rs. 3.) A duty is levied at the mines in the Punjab on the salt there excavated, which varies from 2 annas at Kohat to Rs. 3 at Kalabagh, to which 1 anna is added for the cost of production.

The quantity of duty-paying salt consumed in British India (excluding Burma) has fluctuated from  $20\frac{1}{2}$  millions of maunds in 1857-58 to  $26\frac{1}{2}$  millions in 1872-73, the increase, on the average, having been about 16 per cent. in 17 years. Owing, however, to the increased rates of duty, the revenue has improved to a much greater extent; and the receipts, which from 1856-57 to 1859-60 only averaged  $2\frac{1}{2}$  millions sterling, amounted, from 1869-70 to 1873-74, to upwards of 6 millions sterling on the average.

### 3. Opium.

In Bengal, opium is cultivated under the supervision of the officers of Government, and is sold by auction at Calcutta, the number of chests to be brought out for sale during the year being announced beforehand. (The average price of a chest, which in 1856-57 was only 89*l.*, rose steadily, till in 1860-61 it was not less than 192*l.* It then fell again, till in 1864-65 it was only 94*l.*, since which date it has fluctuated between 112*l.* and 139*l.* The net receipts from Bengal opium have varied from a little below two and a half millions sterling in 1861-62 to 5,300,000*l.* in 1871-72.)

The opium exported from Bombay is grown in the native states of Malwa or Rajpootana, and is subjected to a pass duty at Indore or Ahmedabad. (From 1847 to 1859 this duty was Rs. 400 a chest; it was then raised in three successive years to Rs. 500, 600, and 700, but the last-mentioned rate was too high and in the following year, 1862-63, it was reduced to Rs. 600, at which it has since remained.) The average number of chests passed is between 30,000 and 40,000, and the net receipts usually fluctuate between  $1\frac{1}{2}$  and  $2\frac{1}{2}$  millions sterling; in one year, 1862-63, they were about  $3\frac{1}{2}$  millions. The gross revenue from opium throughout India was about 5 millions sterling up to 1856-57. With the high price realised at Calcutta and the increase of the pass duty at Indore, it rose to upwards of 6 millions sterling from 1857-58 to 1861-62; in 1862-63 it exceeded 8 millions, and in one year, 1871-72, it exceeded  $9\frac{1}{2}$  millions. The average of the last 12 years has been about 8,100,000*l.* sterling.

4. *Assessed Taxes.*

Assessed  
Taxes.  
Appendix,  
No. 37.

Prior to 1860, there were certain taxes, under the name of moturpha or some other local term, which brought in a small addition to the miscellaneous receipts of the Government, but the first introduction of an income tax for all India was made by Act XXXII. of July 1860, which imposed a duty of 3 per cent. on all incomes, whether from land or other property, trade or profession, interest or salary, officers of the naval and military forces excepted; the Act was to be in force for five years.

In July 1861, a duty of one, two, or three rupees was imposed, by Act XVIII., on all persons exercising any art, trade, or dealing; this Act was also to have effect for five years. It was, however, repealed in the following February, by Act II. of 1862.

In May 1863, the income tax was reduced to 2 per cent. by Act XXVII. of that year.

In 1866, these Acts came to an end, and in the following year an Act (XIV. of 1867) was introduced to regulate the assessment of the pandhari tax on persons in the Central Provinces not engaged in agriculture, and another Act, XXI., directed that all persons exercising a profession or trade, whose profits exceeded 200 rupees annually, should pay for a licence on a graduated scale varying from Rs. 4 to Rs. 500.

This Act was repealed in April 1868 by another Act (IX.), which imposed a licence tax, varying from Rs. 8 to Rs. 6,400, on all persons exercising professions or trades, whose annual profits exceeded 500 rupees.

This, in its turn, was repealed by Act IX. of 1869, which imposed an income tax, graduated from 6 rupees upwards, on all persons with incomes of not less than Rs. 500. Official salaries were to pay 1 per cent., which, by a subsequent Act (XXIII.), was increased to 2½ per cent.

These Acts were repealed by No. XVI. of 1870, which, for the year 1870-71, imposed an income tax of 6 pies in the rupee (about 3 per cent.) on incomes of not less than Rs. 500.

This was followed by Act XII. of 1871, which reduced the income tax to 2 pies in the rupee, or about 1 per cent., and raised the minimum to Rs. 750.

Act VIII. of 1872 raised the minimum to Rs. 1,000. It expired in 1873, and has not been renewed.

The financial effect of this legislation has been the following. The old moturpha duties, &c., produced about 100,000*l.* a year from 1856-57 to 1858-59, and 200,000*l.* in 1859-60. The 3 per cent. income tax produced 1,100,000*l.* in 1860-61, and, with the assistance of the licence tax, 2,000,000*l.* in 1861-62, and nearly 1,900,000*l.* in 1862-63 after the licence tax had been repealed. The 2 per cent. income tax produced 1,500,000*l.* in 1863-64, 1,300,000*l.* in 1864-65, and 700,000*l.* in 1865-66. In the following year the Acts ceased, and the receipts were only 22,000*l.*, doubtless from arrears uncollected in the previous year. The licence tax in 1867-68 realised 650,000*l.*, and in 1868-69 (after the minimum was raised) 500,000*l.* The graduated income tax of 1 (afterwards 2½) per cent. realised 1,100,000*l.* in 1869-70. The 3 per cent. tax brought in 2 millions in 1870-71 with a minimum of Rs. 500. On the raising of the minimum to Rs. 750, and reduction of the rate to 1 per cent. in 1871-72, the tax realised only 825,000*l.*, which was further reduced in 1872-73 to 580,000*l.*, when the minimum was fixed at Rs. 1,000. In 1873-74 a sum of 20,000*l.* was received, probably due to arrears uncollected in the preceding year.

5. *Stamps.*

Stamps.  
Appendix,  
No. 38.

The law relating to stamps was consolidated in 1860, and various Acts on the subject have since been passed, but the regulations are too detailed to admit of specific description. The duties, which averaged 600,000*l.* from 1856-57 to 1859-60, at once sprang up to double, and in a very few years treble that amount, and they have gone on steadily increasing every year, or at any rate every second year, till in 1873-74 they amounted to 2,700,000*l.*

H. WATERFIELD.

## APPENDIX.

No. 1.	Customs Tariff,	} 1856-57 to 1873-74.	
" 2.	Imports and Exports,		
" 3.	Quinquennial Averages of Imports and Exports, 1834-35 to 1873-74.		
" 4.	Customs Duty collected,	} 1856-57 to 1873-74.	
" 5.	Imports of Cotton Piece Goods,		
" 6.	" Cotton Twist, Thread, &c.,		
" 7.	" raw Silk,		
" 8.	" Silk Goods,		
" 9.	" Woollen Goods,		
" 10.	" Machinery,		
" 11.	" Railway Materials and Stores		
" 12.	" Metals,		
" 13.	" Malt Liquors,		
" 14.	" Spirits,		
" 15.	" Wines and Liqueurs,		
" 16.	" Coal,		
" 17.	" Sugar,		
" 18.	Exports of raw Cotton,		
" 19.	" Indigo,		} 1856-57 to 1873-74.
" 20.	" Rice,		
" 21.	" other Grain,		
" 22.	" Coffee,		
" 23.	" Tea,		
" 24.	" raw Jute,		
" 25.	" raw Silk,		
" 26.	" undressed Hides,		
" 27.	" dressed Hides,		
" 28.	" Saltpetre,		
" 29.	" Seeds,		
" 30.	" Oils,		
" 31.	" Sugar,		
" 32.	" raw Wool,		
" 33.	" Jute Manufactures,		
" 34.	Consumption of Salt, 1856-57 to 1872-73.		
" 35.	Revenue derived from Salt,	} 1856-57 to 1873-74.	
" 36.	" " Opium,		
" 37.	" " Assessed Taxes,		
" 38.	" " Stamps,		

## No. 1. Modifications of Customs Duties by Acts

Principal Imports enumerated in the Tariffs.	Previous to 1859.	Act VII. of 1859.	Act X. of 1860.	Act XI. of 1862.	Act XXIII. of 1862.	Act of
Animals	Free	—	—	—	—	—
Apparel, Haberdashery, &c.	Unenumerated	20 p. c.	Unenumerated	—	—	—
Arms, Ammunition, and Military Stores generally.	"	—	—	—	—	—
Military Uniforms, &c., for private use by persons in public service.	"	—	Free	—	—	—
Asphalt	"	—	—	—	—	—
Beads and False Pearls	"	—	—	—	—	—
Blacking	"	—	—	—	—	—
Books: British	Free	Free	—	—	—	—
Foreign	3 p. c.		—	—	—	—
Maps, Prints, and Works of Art	Unenumerated.	—	Free	—	—	—
Bottles	"	—	—	Free	—	—
Bullion and Coin	Free	—	—	—	—	—
Cabinet Ware	Unenumerated	—	—	—	—	—
Candles	"	—	—	—	—	—
Canvas	"	—	—	—	—	—
Carpets	"	—	—	—	—	—
Carriages	"	—	Free	Unenumerated	—	—
China and Japan Ware	"	—	—	—	—	—
Clocks, &c.	"	—	—	—	—	—
Coal, Coke, &c.	Free	—	—	—	—	—
Coffee	7½ p. c.	20 p. c.	Unenumerated	—	—	—
Corals	10 p. c.	Unenumerated	—	—	—	—
Corks	Unenumerated	—	—	—	—	—
Cotton: Raw	Beng. unenumerated, Mad. and Bom., 9 ans. per maund.	Free	—	—	—	—
Thread and Yarn	British, 3½ p. c.; Foreign, 7 (at Bom. 10) p. c.	5 p. c.	Unenumerated	—	—	—
Twist	British, 5 p. c.; Foreign, 10 p. c.	5 p. c.	"	3½ p. c.	—	—
Piece Goods	British, 5 p. c.; Foreign, 10 p. c.	Unenumerated	—	5 p. c.	—	—
Other manufactures	"	"	—	—	—	—
Drugs and Medicines: Alum, Camphor, and Cassia.	10 p. c.	"	—	—	—	—
Others	Unenumerated	—	—	—	—	—
Dyeing and Coloring Materials: Vermilion	10 p. c.	"	—	—	—	—
Others	Unenumerated	—	—	—	—	—
Felt	Unenumerated	—	—	—	—	—
Firewood	"	—	—	—	Free	—
Fireworks	"	—	—	—	—	—
Flax: Raw	"	—	Free	—	—	—
Manufactures: Piece Goods	"	—	—	5 p. c.	—	—
Other	"	—	—	—	—	—
Fruits and Vegetables: Bidmiskh and Buzarbutto Nuts	"	—	—	—	—	—
Other	"	—	—	—	—	—
Glass and Glass Ware	"	—	—	—	—	—
Grain: Rice and Paddy	Beng. and Bom., free; Mad., 1 an. p. maund	Free	—	—	—	—
Wheat	Free	Free	—	—	—	—
Other	Unenumerated	—	—	—	—	—
Grass and other China Cloth	"	—	—	—	—	—
Groceries, Provisions, and Oilman's Stores	"	—	—	—	—	—
" " Bêche de Mer, Butter, and Salted Fish.	"	20 p. c.	Unenumerated	—	—	—
Guano and Manures	"	—	Free	—	—	—
Gums	"	—	—	—	—	—
Hemp	"	—	Free	—	—	—
Hides and Skins: raw	"	—	Free	—	—	—
dressed	"	—	—	—	—	—
Hops	"	—	—	—	—	—
Horns	"	—	—	—	—	—
Ice	Free	—	—	—	—	—
Ivory	Unenumerated	—	—	—	—	—
Jewelry and Plate: Precious Stones and Pearls.	Free	—	—	—	—	—
Other kinds	Unenumerated	20 p. c.	Unenumerated	—	—	—
Jute: raw	"	—	Free	—	—	—
manufactures	Unenumerated	—	—	—	—	—
Lac	Unenumerated	—	—	—	—	—
Leather	"	—	—	—	—	—
Liquors: Malt, Cider, &c.	5 p. c.	4 ans. per gal.	—	2 ans. per gal.	—	1 an.
Spirits: for Chemistry	Rs. 1½ per imp. gal. Country or Ceylon manufacture at Bombay, 9 ans. per gal.	4 ans. per gal. Rs. 3 per gal.	—	—	10 p. c.	—
Rum and other	"	Rs. 3 per gal.	—	—	—	—

Government of India passed subsequently to 1857.

Act XXIII. of 1864.	Act XVII. of 1865.	Act XXV. of 1865.	Act XVIII. of 1866 (Exports only.)	Act XVII. of 1867.	Act XI. of 1868.	Act XVII. of 1870.	Act XIII. of 1871.	Notification of January 4th, 1873 (Exports only).
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	Free	—	7½ p. c.	—
—	—	—	—	7½ p. c.	—	Free	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	5 p. c.	—	—	—	—
—	—	—	—	"	—	Free	—	—
—	—	—	—	7½ p. c.	—	Free	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	Free	—	7½ p. c.	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	"	—	Free	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	Free	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	5 p. c.	—	Free	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	Free	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	Free	—	Free	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	7½ p. c.	—	Free	—	—
—	—	—	—	7½ p. c.	—	Free	—	—
—	—	—	—	"	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—

Principal Imports enumerated in the Tariffs—cont.	Previous to 1859.	Act VII. of 1859.	Act X. of 1860.	Act XI. of 1862.	Act XXIII. of 1862.	Act XX of 186
Liquors : Wines: Champagne, Sparkling. Light Other	R. 1 per imp. gal.	Ra. 2 per gal.	—	Rs. 2 per gal. R. 1 per gal. Rs. 2 per gal.	—	R. 1 per
Machinery and Implements for Agriculture. for Navigation, Mining, Manufactures, and Railways. Other	Bengal and Madras, unenumerated. Bombay, free	Unenumerated Free	Free	—	—	—
Marble	Unenumerated	Unenumerated	Free	—	Unenumerated	—
Matches	"	—	—	—	—	—
Mats	"	—	—	—	—	—
Metals : Iron (not Ironmongery, Cutlery, or Hardware). " Anchors, Cables, and Kentledge. Steel Rails Gold Leaf Lead Sheets for Tea Canisters. Other kinds	British, 5 p. c. ; Foreign, 10 p. c.	Unenumerated "	—	—	—	1 p. c.
Musical Instruments	Unenumerated	—	—	—	—	—
Naval Stores (not Asphaltic, Canvas, or Oakum).	British, 5 p. c. ; Foreign, 10 p. c.	Unenumerated	—	—	—	—
Oakum	Unenumerated	—	—	—	—	—
Oil and Floor Cloth	"	—	—	—	—	—
Oils : Cocum and Shush Fat Other	" "	—	—	—	—	—
Paints and Painters' Materials	"	—	—	—	—	—
Paper	"	—	—	Free	—	—
Perfumery	"	20 p. c.	Unenumerated	—	—	—
Photographic Apparatus and Materials	"	—	—	—	—	—
Piece Goods not otherwise described	"	—	—	5 p. c.	—	—
Porcelain and Earthen Ware	"	—	—	—	—	—
Railway Materials (for Iron and Steel Rails, see Metals). Permanent Way Other	" "	—	—	—	—	—
Rattans and Canes	7½ p. c.	Unenumerated	—	—	—	—
Seeds for gratuitous distribution Other	Unenumerated	—	Free	—	—	—
Shawls	"	—	—	—	—	—
Shells	"	—	—	—	—	—
Silk : raw	"	—	—	—	—	—
Piece Goods Other manufactures	British, 5 p. c. ; Foreign, 10 p. c.	Unenumerated	—	5 p. c.	—	—
Soap	Unenumerated	—	—	—	—	—
Spices	10 p. c. Raw Betel Nut, at Madras, 5 p. c.	20 p. c.	Unenumerated	—	—	—
Stationery, other than Paper	Unenumerated	—	—	—	—	—
Sugar	"	—	—	—	—	—
Tallow and Grease	"	—	—	—	—	—
Tea	10 p. c.	20 p. c.	Unenumerated	—	—	—
Telegraph Materials : Iron Other	Unenumerated "	—	—	—	—	—
Timber and Woods: Ebony, and other specified kinds. Teak and other	" "	—	—	—	—	—
Tobacco : unmanufactured manufactured	Bengal, unenumerated. Madras, 10 p. c. Bombay, 5 p. c., or Rs. 1½ or Rs. 7½ per maund, according to price	20 p. c.	8 ans. per seer R. 1 per seer	20 p. c.	—	—
Tobacco Pipes, &c.	Unenumerated	—	—	—	—	—
Toys and Games	"	—	—	—	—	—
Trunks and Boxes	"	—	—	—	—	—
Umbrellas	"	—	—	—	—	—
Wool : raw Piece Goods Other manufactures	British, 5 p. c. ; Foreign, 10 p. c.	Unenumerated	Free	5 p. c.	—	—
Unenumerated articles	All manufactured.	10 p. c.	—	—	—	—



## No. 1. Modifications

Principal Exports enumerated in the Tariffs.	Previous to 1859.	Act VII. of 1859.	Act X. of 1860.	Act XI. of 1862.	Act XXIII. of 1862 (Imports only).	Act XXVI. of 1863 (Imports only).
Animals	Free	—	—	—	—	—
Books, Maps, Prints, and Works of Art.	Books, if printed in India, free.	—	All free	—	—	—
Bullion and Coin	Free	—	—	—	—	—
Coals	Unenumerated	—	—	Free	—	—
Coffee	—	—	Free	—	—	—
Cotton: raw	Free to Europe, United States, or British Possessions out of India. To other places: Beng., 8 ans., Mad., 9 ans. per maund; Bomb., free.	Free	—	—	—	—
Manufactures	Unenumerated	—	—	—	—	—
Flax	—	—	Free	—	—	—
Grain and Pulse	Beng. and Bomb., $\frac{1}{2}$ an. per maund on all; Mad., 1 an. on Rice and Paddy, $\frac{1}{2}$ an. on others.	2 ans. p. maund	—	—	—	—
Hemp	Unenumerated	—	Free	—	—	—
Hides and Skins: raw	—	—	Free	—	—	—
dressed	—	—	—	—	—	—
Indigo	Rs. 3 per maund	—	—	—	—	—
Jute	Unenumerated	—	Free	—	—	—
Lac	Beng. and Bomb., 4 p. c.; Mad., 3 p. c.	4 p. c.	—	—	—	—
Metals: Iron	Unenumerated	—	—	Free	—	—
Oils	—	—	—	—	—	—
Precious Stones and Pearls	Free	—	—	—	—	—
Saltpetre	Unenumerated	—	Rs. 2 p. maund	—	—	—
Seeds	—	—	—	—	—	—
Shawls	—	—	—	—	—	—
Silk: raw	Beng., raw, $3\frac{1}{2}$ ans. per seer; wound, 3 ans. Mad., all 3 p. c. Bomb., all $3\frac{1}{2}$ ans. per seer.	Free	—	—	—	—
Spices	Unenumerated	—	—	—	—	—
Spirits: Rum	Beng. and Mad., free to British Possessions; to other places, 3 p. c.	Free	—	—	—	—
Other	Bom., 9 ans. per gal.	—	—	—	—	—
Sugar	Do., do., do.; Bomb., free	Free	—	—	—	—
Tea	Unenumerated	—	Free	—	—	—
Teak (special laws regarding Burma, see Act XXX. of 1854 and XVII. of 1871).	—	—	Free	—	—	—
Tobacco	Beng., 4 ans. per maund; Mad., 10 p. c.; Bomb., $1\frac{1}{2}$ ans. per maund.	Free	—	—	—	—
Wool	Unenumerated	—	Free	—	—	—
Unenumerated Articles	3 per cent.	—	—	—	—	—





No. 2. Value of Merchandise and Treasure Imported into, and Exported from British India, 1856-57 to 1873-74.

Year.	Imports.			Exports.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	£	£	£	£	£	£
1856-57	14,194,587	14,413,699	28,608,286	25,338,453	1,253,428	26,591,881
1857-58	15,277,629	15,815,436	31,093,065	27,456,036	822,438	28,278,474
1858-59	21,728,579	12,817,071	34,545,650	29,862,871	669,427	30,532,298
1859-60	24,265,140	16,356,963	40,622,105	27,960,203	929,007	28,889,210
1860-61	23,493,716	10,677,077	34,170,793	32,970,605	1,119,549	34,090,154
1861-62	22,320,432	14,951,985	37,272,417	36,317,042	683,355	37,000,397
1862-63	22,632,384	20,508,967	43,141,351	†47,859,645	1,111,140	48,970,785
1863-64	27,145,590	22,962,581	50,108,171	†65,625,449	1,270,435	66,895,884
1864-65	28,150,923	21,363,352	49,514,275	†68,027,016	1,444,775	69,471,791
1865-66	29,599,228	26,557,301	56,156,529	†65,491,123	2,165,352	67,656,475
1866-67*	29,038,715	13,236,905	42,275,620	41,859,994	2,481,503	44,291,497
1867-68	35,705,783	11,775,374	47,481,157	50,874,056	1,571,946	52,446,002
1868-69	35,990,142	15,155,954	51,146,096	53,062,165	1,395,580	54,457,745
1869-70	†32,927,520	13,954,807	46,882,327	52,471,376	1,042,353	53,513,729
1870-71	33,413,906	5,444,823	38,858,729	55,331,825	2,220,765	57,552,590
1871-72	31,083,747	11,573,813	42,657,560	63,185,847	1,476,093	64,661,940
1872-73	31,260,561	4,556,585	35,817,146	55,227,495	1,298,079	56,525,574
1873-74	32,593,609	5,792,533	38,386,142	54,960,778	1,914,071	56,874,849

\* Eleven months.

† Reduction in the Tariff Values of Cotton Goods and principal Metals, by about 15 per cent., on the 13th of March 1869.

‡ American Civil War, 1861-65.

No. 3. Quinquennial Averages of Imports and Exports, 1834-35 to 1873-74.

Years.	Imports.			Exports.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	£	£	£	£	£	£
1834-35 to 1838-39	4,970,618	2,345,335	7,315,953	11,071,529	251,069	11,322,599
1839-40 to 1843-44	7,691,428	2,762,164	10,453,593	13,789,770	462,792	14,252,562
1844-45 to 1848-49	9,136,126	3,073,249	12,209,375	15,675,044	1,320,504	16,995,548
1849-50 to 1853-54	11,058,538	4,792,802	15,851,340	19,023,095	994,030	20,017,125
1854-55 to 1858-59	15,577,392	11,275,150	26,852,542	24,924,770	922,701	25,847,471
1859-60 to 1863-64	23,971,452	17,091,515	41,062,967	42,146,589	1,022,697	43,169,286
1864-65 to 1868-69	31,696,958	17,617,777	49,314,735	55,862,871	1,801,831	57,664,702
1869-70 to 1873-74	32,255,868	8,264,512	40,520,380	56,235,464	1,590,272	57,825,736

Note.—The amounts for the subordinate Bengal and Bombay ports are not included until 1853-54.

No. 4. Gross Amount of Customs Duty (excluding Duty on Salt) collected in British India, on Imports by sea from, or Exports by sea to, Foreign Countries, 1856-57 to 1873-74.

Year.	On Imports.	On Exports.	Total.
	£	£	£
1856-57	708,127	270,609	978,736
1857-58	741,478	288,724	1,030,202
1858-59	1,209,496	298,772	1,508,268
1859-60	2,276,721	362,676	2,639,397
1860-61	2,481,882	536,479	3,017,861
1861-62	1,933,040	564,261	2,497,301
1862-63	1,540,855	606,008	2,146,863
1863-64	1,465,863	599,386	2,065,249
1864-65	1,406,750	586,657	1,993,407
1865-66	1,483,927	491,807	1,975,734
1866-67*	1,505,261	338,617	1,843,878
1867-68	1,828,316	519,497	2,347,813
1868-69	1,904,541	600,248	2,504,789
1869-70	1,749,903	480,191	2,230,094
1870-71	1,751,374	640,322	2,401,696
1871-72	1,649,879	687,768	2,337,647
1872-73	1,646,777	798,975	2,445,752
1873-74	1,675,795	724,072	2,399,867

\* Eleven months.

No. 5. Imports of Cotton Piece Goods into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.*
		£		£
1856-57	Cannot be stated, owing to the various denominations under which the goods were entered.	4,941,353	British, 5 p. c.; Foreign, 10 p. c.	252,449
1857-58		4,776,764	" " " "	241,647
1858-59		8,088,927	" " " "	467,296
1859-60		9,651,813	10 per cent.	960,813
1860-61		9,309,935	" " " "	927,774
1861-62		8,772,916	" " " "	859,475
1862-63		8,360,229	5 per cent.	427,112
1863-64		10,416,662	" " " "	411,645
1864-65		11,035,885	" " " "	504,860
1865-66		11,849,214	" " " "	577,691
1866-67*		12,524,106	" " " "	636,179
1867-68		14,999,917	" " " "	752,438
1868-69		16,072,551	" " " "	801,191
1869-70		13,555,846	" " (valuation reduced)	676,988
1870-71		15,644,867	" " " "	796,380
1871-72		15,009,981	" " " "	754,081
1872-73	14,545,772	" " " "	723,741	
1873-74	15,104,897	" " " "	750,505	

\* Eleven months.

No. 6. Imports of Cotton Twist, Thread, and Yarn, into British India,  
1856-57 to 1873-74.

Year.	Quantity.*	Value.	Rate of Duty.	Amount of Duty.†
	Lbs.	£		£
1856-57	21,754,709	1,191,974	3½ p. c. British ; 7 (Bom. 10) p. c., Foreign	45,297
1857-58	17,673,158	943,920	" " "	35,600
1858-59	31,111,303	1,714,216	" " "	66,118
1859-60	31,477,257	2,047,115	5 per cent.	118,964
1860-61	20,850,500	1,748,183	10 per cent.	175,027
1861-62	23,865,098	1,472,484	"	75,035
1862-63	19,493,879	1,270,301	Twist, 3½ p. c. ; thread, &c., 10 p. c.	46,052
1863-64	19,608,137	1,529,001	"	44,655
1864-65	17,901,925	2,191,440	Twist, 3½ p. c. ; thread, &c., 7½ p. c.	72,929
1865-66	16,892,073	1,961,144	"	67,930
1866-67†	30,855,040	2,572,700	"	90,904
1867-68	26,719,280	2,698,350	"	96,370
1868-69	29,042,052	2,779,934	"	100,091
1869-70	32,049,038	2,715,370	"	95,097
1870-71	40,387,059	3,400,002	"	102,915
1871-72	28,853,890	2,473,353	"	86,613
1872-73	32,192,843	2,683,981	"	92,593
1873-74	30,947,634	2,676,444	"	92,006

\* Exclusive of some entered under the denomination of "reels," or under value only.

† Including that paid on "other sorts" of cotton manufactures.

‡ Eleven months.

No. 7. Imports of Raw Silk into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£		£
1856-57	564,878	120,130	5 per cent. (10 per cent. if Foreign)	6,003
1857-58	1,438,630	377,990	" " "	18,907
1858-59	1,847,643	504,908	" " "	28,010
1859-60	1,149,492	307,560	10 per cent.	30,754
1860-61	1,478,863	404,870	"	40,452
1861-62	1,413,279†	413,999	"	41,430
1862-63	1,601,366	392,359	"	39,246
1863-64	1,404,925	385,507	"	35,322
1864-65	1,276,773	329,315	7½ per cent.	20,128
1865-66	1,451,822	511,239	"	26,301
1866-67*	1,491,687	423,866	"	31,519
1867-68	1,627,996	566,583	"	43,875
1868-69	1,959,951	730,934	"	57,324
1869-70	2,016,726	901,117	"	66,788
1870-71	2,328,854	895,563	"	85,505‡
1871-72	1,799,591	651,595	"	69,896‡
1872-73	1,930,910	659,480	"	72,903‡
1873-74	2,282,758	786,914	"	81,855‡

\* Eleven months.

† Excluding imports into Bengal.

‡ Including duty on "Silk Goods."

## No. 8.—Imports of Silk Goods into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
1856-57	Cannot be stated, owing to the various denominations under which the goods were entered.	£ 106,333	5 per cent. (10 per cent., if Foreign)	£ 10,268
1857-58		108,023	" " " "	9,377
1858-59		147,740	" " " "	13,965
1859-60		224,116	10 per cent. - - - -	22,352
1860-61		259,596	" " " "	25,954
1861-62		198,442	" " " "	22,162
1862-63		342,111	Piece goods, 5 p. c., other sorts 10 p. c.	25,039
1863-64		456,781	" " " "	23,379
1864-65		443,949	Piece goods, 5 p. c., other sorts 7½ p. c.	21,562
1865-66		357,380	" " " "	17,426
1866-67*		415,070	" " " "	21,050
1867-68		423,598	" " " "	20,049
1868-69		486,518	" " " "	28,939
1869-70		466,593	" " " "	22,762
1870-71		425,527	" " " "	†
1871-72	480,948	" " " "	†	
1872-73	560,646	" " " "	†	
1873-74	608,374	" " " "	†	

\* Eleven months.

† Included in Duty on Raw Silk (see Statement 7).

## No. 9.—Imports of Woollen Goods into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
1856-57	Cannot be stated, owing to the various denominations under which the goods were entered.	£ 142,797	5 per cent. (10 per cent., if Foreign)	£ 9,520
1857-58		261,589	" " " "	13,673
1858-59		294,258	" " " "	20,111
1859-60		358,557	10 per cent. - - - -	34,699
1860-61		222,813	" " " "	22,201
1861-62		245,650	" " " "	25,130
1862-63		296,221	Piece goods, 5 p. c., other sorts 10 p. c.	22,082
1863-64		611,570	" " " "	30,638
1864-65		867,831	Piece goods, 5 p. c., other sorts 7½ p. c.	42,913
1865-66		583,132	" " " "	29,182
1866-67*		576,481	" " " "	29,314
1867-68		598,540	" " " "	32,135
1868-69		759,629	" " " "	38,752
1869-70		594,142	" " " "	30,124
1870-71		582,339	" " " "	29,390
1871-72	513,492	" " " "	25,975	
1872-73	719,530	" " " "	35,876	
1873-74	668,911	" " " "	33,210	

\* Eleven months.

## No. 10.—Imports of Machinery of all kinds into British India, 1856-57 to 1873-74.

Year.	Value.	Rate of Duty.	Amount of Duty.
	£		
1856-57	244,433	Free at Bombay ; 5 p. c. at Calcutta and Madras -	Duty too small to be separately shewn in the Trade Accounts.
1857-58	465,458	" " " " "	
1858-59	587,566	Free, if for " Agriculture, " Navigation, " Mining, " Manufacture, or Railway purposes ; others 10 per cent.	
1859-60	871,531		
1860-61	870,251	All free	
1861-62	553,883	"	
1862-63	506,518	Free, if for above specified purposes ; others 10 p. c.	
1863-64	585,516	Free, if for above specified purposes ; others, 7½ p. c.	
1864-65	554,150	" " " " "	
1865-66	586,182	" " " " "	
1866-67*	601,740	" " " " "	
1867-68	1,077,529	All free	
1868-69	794,569	"	
1869-70	555,742	"	
1870-71	447,543	"	
1871-72	405,835	"	
1872-73	517,316	"	
1873-74	1,002,347	"	

\* Eleven months.

## No. 11.—Imports of Railway Materials and Stores into British India, 1856-57 to 1873-74.

Year.	Value.	Rate of Duty.	Amount of Duty.
	£		
1856-57	626,842	5 per cent.	Included under Metals ; see statement 12.
1857-58	989,552	"	
1858-59	1,233,578	"	
1859-60	1,706,002	10 per cent	
1860-61	1,903,344	"	
1861-62	1,509,580	"	
1862-63	1,165,852	"	
1863-64	1,267,240	Iron, 1 per cent. ; other, 10 per cent.	
1864-65	685,632	Iron, 1 per cent. ; other, 7½ per cent.	
1865-66	1,435,929	" " " " "	
1866-67*	2,091,417	" " " " "	
1867-68	2,464,966	" " " " "	
1868-69	1,591,813	" " " " "	
1869-70	1,217,334	" " " " " (Tariff valuation of metals reduced).	
1870-71	1,466,068	Iron or Steel Rails, 1 per cent. ; other, 7½ per cent.	21,728
1871-72	513,246†	All Permanent Way Materials, 1 p. c. ; other, 7½ p. c.	7,606
1872-73	327,466†	" " " " "	5,459
1873-74	438,847†	" " " " "	12,658

\* Eleven months.

† Government Stores omitted.

No. 12. Imports of Metals, Unmanufactured and Manufactured (other than for Railway purposes), into British India, 1856-57 to 1873-74.

Year.	Value.		Rate of Duty.	Amount of Duty on all Metals and their Manufactures.
	Unmanufactured.	Manufactured.		
	£	£		£
1856-57 -	1,001,250	882,454	5 p. c. British ; 10 p. c. Foreign -	144,301
1857-58 -	1,094,337	378,989	" " " -	154,562
1858-59 -	2,004,611	447,011	" " " -	197,233
1859-60 -	1,786,798	454,457	10 p. c. - " -	413,315
1860-61 -	2,116,298	386,748	" - - - -	403,456
1861-62 -	2,168,135	383,694	" - - - -	328,321
1862-63 -	2,579,219	424,188	" - - - -	339,806
1863-64 -	2,949,979	418,673	Iron (not ironmongery, cutlery, or hardware), 1 p. c.; other, 10 p. c.	282,778
1864-65 -	3,147,828	608,104	Iron (as above), 1 p. c.; other, 7½ p. c.	240,563
1865-66 -	2,396,029	647,205	" " " " " -	207,803
1866-67*	1,914,371	673,056	" " " " " -	152,627
1867-68 -	2,765,221	1,173,935	Iron (as above, or if for Telegraph materials), 1 p. c.; other, 7½ p. c.	227,281
1868-69 -	2,700,365	1,139,286	" " " " " -	218,913
1869-70 -	2,656,284	913,844	" (Valuation reduced) -	207,286
1870-71 -	1,863,272	850,319	Telegraph materials, free; Iron (as above), 1 p. c.; other, 7½ p. c.	164,289
1871-72 -	1,464,936	925,839	" " " " -	136,222
1872-73 -	939,294	863,327	" " " " -	99,035
1873-74 -	924,297	814,210	" " " " -	92,931

\* Eleven months.

No. 13. Imports of Malt Liquor into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Gallons.	£		£
1856-57 -	Not stated	242,838	5 p. c. - - - -	6,513
1857-58 -		239,308	" - - - -	9,259
1858-59 -		424,928	" - - - -	17,313
1859-60 -	3,850,291	539,497	4 annas per Imperial gallon	57,275
1860-61 -	2,888,015	448,475	" " " " -	37,956
1861-62 -	2,671,523	429,444	" " " " -	37,345
1862-63 -	3,638,060	646,782	2 annas " " -	17,392
1863-64 -	3,671,970	712,393	1 anna " " -	12,544
1864-65 -	2,983,232	471,917	" " " " -	10,746
1865-66 -	3,113,021	528,485	" " " " -	11,071
1866-67*	2,753,047	552,024	" " " " -	12,876
1867-68 -	2,268,298	435,770	" " " " -	9,565
1868-69 -	1,656,098†	381,773†	" " " " -	9,994
1869-70 -	1,747,721†	413,520†	" " " " -	10,800
1870-71 -	1,865,303†	311,686†	" " " " -	6,769
1871-72 -	1,323,927†	305,319†	" " " " -	8,275
1872-73 -	1,536,496†	363,496†	" " " " -	9,452
1873-74 -	1,435,345†	337,916†	" " " " -	8,852

\* Eleven months.

† After 1867-68, the imports of Malt Liquor for the Troops, being made by the Government, are not included.

## No. 14. Imports of Spirits into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
1856-57	Gallons. 473,277	£ 180,050	Rs. 1½ per Imperial gallon; at Bombay, Ceylon Spirits were taxed only 9 annas per gallon.	£ 41,620
1857-58	299,748	166,253	" " " "	44,905
1858-59	567,030	369,700	" " " "	87,375
1859-60	332,133	241,449	Rs. 3 per Imperial gallon -	92,649
1860-61	406,269	181,377	" " (duty being rateably increased for excess of proof.)	72,264
1861-62	618,692	251,369	" " " "	86,119
1862-63	500,081	452,503	" " (except for Spirits used in Chemistry, &c., which paid 10 per cent.)	122,811
1863-64	479,057	412,632	" " " "	132,753
1864-65	414,584	324,852	" " " "	120,240
1865-66	598,357	416,592	" " " "	147,151
1866-67*	557,342	388,223	" " " "	148,622
1867-68	601,610	455,174	" " " "	171,004
1868-69	681,182	549,819	" " " "	200,571
1869-70	713,437	564,378	" " " "	200,735
1870-71	461,323	385,900	" " " "	184,309
1871-72	671,626	560,485	" " " "	167,417
1872-73	723,609	553,884	" " " "	184,068
1873-74	608,824	488,597	" " " "	193,261

\* Eleven months.

## No. 15. Imports of Wines and Liqueurs into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
1856-57	Gallons. 267,576	£ 197,214	R. 1 per Imperial gallon -	£ 26,320
1857-58	320,861	246,685	" " " "	27,088
1858-59	655,750	564,810	" " " "	69,605
1859-60	464,319	445,629	Rs. 2 " " " "	91,369
1860-61	350,958	340,149	" " " "	70,065
1861-62	308,581	290,398	" " " "	61,957
1862-63	359,655	339,329	R. 1 on Light Wines; Rs. 2 on others	65,240
1863-64	470,690	429,339	R. 1 per Imperial gallon	47,249
1864-65	446,016	402,393	" " " "	44,611
1865-66	502,739	474,344	" " " "	50,180
1866-67*	472,941	436,153	" " " "	49,230
1867-68	580,942	476,406	Rs. 1½ on Champagne, Sparkling Wines, and Liqueurs; R. 1 on others.	57,936
1868-69	685,545	574,040	" " " "	72,527
1869-70	646,923	548,329	" " " "	71,292
1870-71	490,835	434,048	" " " "	51,976
1871-72	567,737	495,783	" " " "	60,453
1872-73	592,831	511,864	" " " "	67,549
1873-74	545,043	476,196	" " " "	64,275

\* Eleven months.



## No. 16. Imports of Coal and Coke into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Average Price per Ton.	Rate of Duty.	Amount of Duty.
	Cwts.	£	s. d.		
1856-57	1,130,920	80,532	28 8	} Free	Nil.
1857-58	(Not stated.)	170,634	—		
1858-59	1,993,920	151,588	30 5		
1859-60	1,404,920	154,287	41 0		
1860-61	(Not stated.)	301,053	—		
1861-62	3,497,257	345,981	39 7		
1862-63	2,454,440	274,766	44 9		
1863-64	3,792,220	332,627	35 1		
1864-65	4,339,700	357,612	32 11		
1865-66	4,566,380	466,805	40 10		
1866-67*	5,153,066	512,123	39 9		
1867-68	7,706,625	853,984	44 3		
1868-69	6,978,542	715,864	41 0		
1869-70	6,740,463	544,478	32 3		
1870-71	5,723,613	467,096	32 7		
1871-72	7,483,703	514,794	27 6		
1872-73	6,492,766	497,942	30 8		
1873-74	7,198,057	740,026	41 1		

\* Eleven months.

## No. 17. Imports of Sugar into British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Cwts.	£		£
1856-57	(Not stated.)	90,145	5 per cent.	4,512
1857-58	154,764	203,374	"	10,175
1858-59	201,264	270,313	"	15,355
1859-60	(Not stated.)	155,577	10 per cent.	21,134
1860-61	(Not stated.)	220,270	"	22,026
1861-62	184,130	232,765	"	23,251
1862-63	307,001	382,312	"	38,228
1863-64	235,487	429,138	"	35,716
1864-65	213,637	318,627	7½ per cent.	20,206
1865-66	397,058	563,305	"	36,326
1866-67*	429,050	541,817	"	40,377
1867-68	434,306	536,885	"	40,057
1868-69	525,985	653,612	"	46,193
1869-70	572,134	715,553	"	53,384
1870-71	440,684	555,801	"	41,360
1871-72	562,559	709,779	"	52,638
1872-73	342,450	440,146	"	32,693
1873-74	435,570	558,978	"	41,475

\* Eleven months.

## No. 18. Exports of Raw Cotton from British India, 1856-57 to 1873-74.†

Year.	Quantity.	Value.	Price per lb.	Rate of Duty.	Amount of Duty.
	Lbs.	£	d.		
1856-57 -	319,653,524	4,437,949	3.8	To Europe, United States, or British Possessions in America, free; to other places, 8 annas per maund from Bengal, 9 annas from Madras, all free from Bombay.	Nil.
1857-58 -	260,354,052	4,301,768	3.9		
1858-59 -	217,861,572	4,094,100	4.5		
1859-60 -	345,953,569	5,637,624	3.9	Free	Nil.
1860-61 -	381,462,002	7,342,168	4.6	"	
1861-62 -	395,099,088	10,203,470	6.2	"	
1862-63 -	473,678,421	18,779,040	9.5	"	
1863-64 -	550,126,402	35,864,795	15.6	"	
1864-65 -	525,052,876	37,573,637	17.1	"	
1865-66 -	803,150,424	35,587,389	10.6	"	
1866-67* -	425,568,892	16,458,277	9.2	"	
1867-68 -	614,056,049	20,092,570	7.8	"	
1868-69 -	697,630,796	20,149,825	6.9	"	
1869-70 -	554,884,522	19,079,138	8.2	"	
1870-71 -	577,600,764	19,460,899	8.0	"	
1871-72 -	809,246,087	21,272,430	6.3	"	
1872-73 -	494,214,447	14,022,108	6.8	"	
1873-74 -	504,065,620	13,216,185	6.3	"	

\* Eleven months.

† In the Tables of Exports, the figures as a rule refer to Indian Produce and Manufactures, excluding Re-exports.

## No. 19. Exports of Indigo from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£		£
1856-57 -	10,897,930	1,937,907	Rs. 8 per maund.	67,836
1857-58 -	9,137,855	1,794,339	" "	81,598
1858-59 -	9,196,389	2,118,016	" "	32,216
1859-60 -	10,718,851	2,021,288	" "	38,711
1860-61 -	9,842,653	1,886,525	" "	35,059
1861-62 -	8,850,385	1,647,503	" "	31,943
1862-63 -	11,324,880	2,126,870	" "	40,846
1863-64 -	9,172,645	1,756,158	" "	32,864
1864-65 -	9,745,091	1,860,141	" "	34,167
1865-66 -	9,604,236	1,861,501	" "	34,171
1866-67* -	9,464,448	1,815,806	" "	34,126
1867-68 -	9,650,206	1,823,226	" "	34,724
1868-69 -	11,111,072	2,893,823	" "	40,718
1869-70 -	10,985,520	3,178,045	" "	40,181
1870-71 -	11,556,608	3,192,508	" "	41,521
1871-72 -	12,926,368	3,687,762	" "	47,125
1872-73 -	12,914,944	3,426,824	" "	47,210
1873-74 -	12,989,760	3,555,300	" "	47,290

\* Eleven months.

## No. 20. Exports of Rice from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Tons.	£		£
1856-57	(Not stated)	2,301,182	½ anna per maund; from Madras, 1 anna -	52,506
1857-58	771,894	3,449,172	" " " "	73,738
1858-59	449,812	2,433,146	" " " "	53,780
1859-60	400,094	2,276,296	2 annas per maund	182,198
1860-61	609,040	2,962,497	" " " "	207,123
1861-62	790,400	3,635,075	" " " "	238,230
1862-63	713,359	3,378,496	" " " "	239,904
1863-64	814,697	3,975,565	" " " "	272,724
1864-65	901,534	5,573,537	" " " "	316,481
1865-66	696,014	4,909,562	April to July, 3 annas; afterwards, 2 annas	250,027
1866-67*	602,708	3,295,094	2 annas per maund	175,011†
1867-68	612,861	3,647,008	3 annas per maund	329,698
1868-69	752,560	4,210,925	" " " "	896,444
1869-70	514,110	3,020,276	" " " "	284,464
1870-71	789,601	4,146,638	" " " "	413,966
1871-72	849,544	4,446,588	" " " "	446,025
1872-73	1,148,689	5,701,439	" " " "	606,877
1873-74	990,259	5,465,470	" " " "	516,266

\* Eleven months.

† Including grain and pulse of all sorts.

## No. 21. Exports of Grain, other than Rice, from British India, 1856-57 to 1873-74.

Year.	Quantity.*	Value.	Rate of Duty.	Amount of Duty.
	Qrs.	£		£
1856-57	Cannot be stated.	286,274	½ anna per maund	11,548
1857-58		341,201	" " " "	8,393
1858-59		368,726	" " " "	11,435
1859-60		312,266	2 annas per maund	20,382
1860-61		358,380	" " " "	22,515
1861-62	350,479	404,863	" " " "	24,004
1862-63	298,694	349,414	" " " "	21,199
1863-64	333,632	349,812	" " " "	23,345
1864-65	288,640	382,871	" " " "	20,289
1865-66	261,945	338,356	April to July, 3 annas; afterwards, 2 annas	17,227
1866-67 (11 months)	(Not stated)	358,697	2 annas per maund	(included with Rice, see Statement 20).
	Tons			
1867-68	37,007	314,218	3 annas per maund	36,250
1868-69	30,067	363,783	" " " "	36,362
1869-70	20,533	201,178	" " " "	29,578
1870-71	27,216	322,356	" " " "	33,397
1871-72	47,875	419,160	" " " "	48,193
1872-73	50,278	372,196	" " (wheat, free from January 4th, 1873).	39,797
1873-74	123,319	1,082,876	" " " "	27,171

\* Excluding miscellaneous sorts, which are only entered in value.

## No. 22. Exports of Coffee from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£		£
1856-57	5,205,400	132,819	3 per cent.	1,520
1857-58	6,123,807	99,727	"	1,241
1858-59	11,695,195	185,036	"	2,109
1859-60	14,345,809	188,532	"	958
1860-61	19,119,041	337,433	Free	} Nil.
1861-62	21,505,676	467,991	"	
1862-63	21,045,733	513,257	"	
1863-64	26,752,961	657,672	"	
1864-65	32,387,889	801,908	"	
1865-66	34,700,197	785,103	April to July, 3 per cent.; afterwards, free	
1866-67*	17,636,375	414,107	Free	
1867-68	33,189,134	746,847	"	
1868-69	47,788,773	1,101,384	"	
1869-70	36,081,008	861,703	"	
1870-71	33,459,426	800,090	"	
1871-72	56,363,838	1,368,949	"	
1872-73	41,462,705	1,128,549	"	
1873-74	40,715,638	1,487,467	"	

\* Eleven months.

## No. 23. Exports of Tea from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£		£
1856-57	} (Not stated.)	121,061	3 per cent.	208*
1857-58		53,331	"	13
1858-59		60,533	"	11
1859-60		127,771	"	2,981
1860-61		151,981	Free	} Nil.
1861-62	2,220,889	192,452	"	
1862-63	2,928,740	223,763	"	
1863-64	3,708,010	271,222	"	
1864-65	3,757,898	301,029	"	
1865-66	4,188,324	310,100	April to July, 3 per cent.; afterwards, free	
1866-67*	7,209,091	360,327	Free	
1867-68	7,811,429	686,928	"	
1868-69	11,480,213	951,376	"	
1869-70	12,754,022	1,037,883	"	
1870-71	13,232,232	1,120,517	"	
1871-72	17,187,328	1,454,985	"	
1872-73	17,789,911	1,577,691	"	
1873-74	19,324,235	1,742,926	"	

\* Eleven months.

## No. 24. Exports of Raw Jute from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Cwts.	£		£
1856-57	673,416	274,957	3 per cent.	8,244
1857-58	788,820	303,292	"	9,093
1858-59	317,890	525,099	"	15,750
1859-60	761,201	290,018	"	8,699
1860-61	1,092,668	409,372	Free	} Nil.
1861-62	1,232,279	537,610	"	
1862-63	1,266,884	750,456	"	
1863-64	2,513,887	1,507,037	"	
1864-65	2,100,577	1,307,844	"	
1865-66	2,354,910	771,691	April to July, 3 p. c. ; afterwards free	
1866-67*	1,761,321	674,122	Free	
1867-68	2,057,442	1,309,536	"	
1868-69	3,363,648	1,891,899	"	
1869-70	3,361,852	1,984,495	"	
1870-71	3,754,083	2,577,552	"	
1871-72	6,133,813	4,117,308	"	
1872-73	7,080,912	4,142,548	"	
1873-74	6,127,279	3,436,015	"	

\* Eleven months.

## No. 25. Exports of Raw Silk from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£		£
1856-57	1,756,778	782,140	3½ annas per seer from Bengal and Bombay; 3 per cent. from Madras.	15,244
1857-58	1,580,463	766,673	" " " "	16,182
1858-59	1,217,438	725,655	" " " "	11,147
1859-60	1,670,698	817,853	Free	} Nil.
1860-61	1,955,656	1,036,728	"	
1861-62	1,101,844	686,083	"	
1862-63	1,228,684	822,892	"	
1863-64	1,369,556	954,649	"	
1864-65	1,582,341	1,165,901	"	
1865-66	1,445,153	745,352	April to July, 2 p. c. ; afterwards free	
1866-67*	2,145,354	787,963	Free	
1867-68	2,226,201	1,504,126	"	
1868-69	2,405,005	1,335,069	"	
1869-70	2,368,452	1,422,076	"	
1870-71	2,131,399	1,258,527	"	
1871-72	1,893,322	1,081,097	"	
1872-73	2,231,578	1,256,356	"	
1873-74	2,223,917	1,143,744	"	

\* Eleven months.

No. 26. Exports of undressed Hides and Skins from British India,  
1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.	
1856-57	No.  (Not stated.)	£ 572,530*	3 per cent.	£ 17,174*	
1857-58		639,702*	"	19,149*	
1858-59		544,680*	"	16,327*	
1859-60		444,587*	"	13,165*	
1860-61		661,725*	Free		
1861-62		794,137*	"		
1862-63		904,289*	"		
1863-64		897,575*	"		
1864-65		725,236*	"		
1865-66		609,803*	"		
1866-67†		9,060,464*	659,342*	April to July, 2 p. c. ; afterwards free	Nil
1867-68		9,487,464*	988,282*	Free	
1868-69		6,113,023	979,907	"	
1869-70		7,855,946	1,357,997	"	
1870-71		9,803,949	1,642,319	"	
1871-72	11,501,578	2,011,345	"		
1872-73	11,768,433	2,223,464	"		
1873-74	9,418,167	1,983,557	"		

\* These figures include dressed Hides and Skins.

† Eleven months.

No. 27. Exports of dressed or tanned Hides and Skins from British India,  
1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.		
1856-57	No.  (Not stated.)	£	3 per cent.	£		
1857-58				"	See State- ment 26.	
1858-59				"		
1859-60				"		
1860-61				"	3,775	
1861-62			Included with undressed Hides and Skins. See Statement 26.	"	3,308	
1862-63				"	4,120	
1863-64				"	4,389	
1864-65				"	5,508	
1865-66				"	5,968	
1866-67 (11 months.)		Included with undressed Hides and Skins. See Statement 26.		"	5,291	
1867-68				"	7,576	
1868-69		4,991,016		272,991	"	8,198
1869-70		5,820,051		333,333	"	10,029
1870-71		6,496,201		378,500	"	11,773
1871-72	8,542,381	514,516	"	15,398		
1872-73	11,221,182	697,921	"	20,858		
1873-74	9,877,385	634,663	"	18,899		

## No. 28. Exports of Saltpetre from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Cwts.	£		£
1856-57 -	693,304	576,346	3 per cent.	17,295
1857-58 -	516,012	390,387	"	11,671
1858-59 -	713,452	528,096	"	15,814
1859-60 -	610,571	481,226	"	31,677
1860-61 -	527,737	661,614	2 rupees per maund	143,769
1861-62 -	631,206	828,378	" "	171,765
1862-63 -	684,250	896,809	" "	186,129
1863-64 -	539,711	722,165	" "	146,921
1864-65 -	404,847	542,461	" "	92,603
1865-66 -	483,980	605,376	1 rupee per maund	55,510
1866-67* -	366,696	297,713	3 per cent.	7,689
1867-68 -	329,986	256,301	Free	
1868-69 -	397,019	310,758	"	
1869-70 -	490,116	394,870	"	
1870-71 -	482,940	440,554	"	Nil.
1871-72 -	432,210	397,251	"	
1872-73 -	518,982	536,314	"	
1873-74 -	451,197	464,974	"	

\* Eleven months.

## No. 29. Exports of Seeds from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
	Cwts.	£		£
1856-57 -	2,142,403	1,118,654	3 per cent.	34,148
1857-58 -	(Not stated.)	1,380,001	"	41,179
	Qrs.			
1858-59 -	1,373,697	2,059,445	"	61,642
1859-60 -	1,129,167	1,548,721	"	47,781
1860-61 -	983,882	1,785,526	"	53,327
1861-62 -	582,768	1,206,331	"	36,013
1862-63 -	844,791	1,833,851	"	54,840
1863-64 -	901,974	2,032,832	"	57,836
1864-65 -	661,694	1,912,433	"	55,198
1865-66 -	769,545	1,750,197	"	50,303
	Cwts.			
1866-67* -	4,251,665	1,787,996	"	51,526
1867-68 -	3,983,104	2,160,572	"	66,676
1868-69 -	3,902,606	1,994,888	"	66,505
1869-70 -	4,379,784	2,308,942	"	72,286
1870-71 -	6,737,674	3,522,305	"	107,998
1871-72 -	5,124,765	2,728,127	"	84,846
1872-73 -	2,779,243	1,508,241	"	47,172
1873-74 -	4,433,270	2,361,423	"	72,601

\* Eleven months.

## No. 30. Export of Oils from British India, 1856-57 to 1873-74.

Year.	Quantity.*	Value.*	Rate of Duty.	Amount of Duty.
	Gallons.	£		£
1856-57 -	} Not stated {	179,164	3 per cent.	5,234
1857-58 -		265,271	"	5,688
1858-59 -	4,633,919	192,562	"	5,650
1859-60 -	3,690,146	180,066	"	3,797
1860-61 -	3,702,205	247,094	"	6,961
1861-62 -	2,492,085	209,502	"	6,278
1862-63 -	3,928,191	372,107	"	11,539
1863-64 -	4,414,947	422,175	"	13,162
1864-65 -	2,596,111	217,730	"	7,759
1865-66 -	1,707,074	133,859	"	5,327
1866-67 †	723,398	125,927	"	4,118
1867-68 -	1,298,790	213,991	"	6,908
1868-69 -	2,576,772	380,081	"	12,151
1869-70 -	2,150,084	325,030	"	10,431
1870-71 -	1,153,155	177,223	"	5,504
1871-72 -	2,733,162	414,918	"	13,588
1872-73 -	2,235,907	335,021	"	10,709
1873-74 -	1,972,697	261,641	"	8,557

\* The value is that of all oils. The quantity is only given for vegetable (not essential) oils, which form about nine tenths of the total export.

† Eleven months.

## No. 31. Exports of Sugar and other Saccharine Matter from British India, 1856-57 to 1873-74.

Year.	Quantity.	Value.	Rate of Duty.	Amount of Duty.
1856-57	Cwts. 1,493,344	£ 1,702,510	Bengal and Madras, free to British Possessions, 3 per cent. elsewhere; Bombay, all free.	£ 207
1857-58	892,485	1,058,360	" " " "	190
1858-59	1,008,145	1,303,203	" " " "	65
1859-60	794,990	928,549	Free " " " "	} Nil.
1860-61	968,702	985,355	" " " "	
1861-62	626,644	728,006	" " " "	
1862-63	210,470	230,174	" " " "	
1863-64	580,733	641,720	" " " "	
1864-65	421,510	692,720	" " " "	
1865-66	401,714	275,647	April to July 2 per cent., afterwards free	
1866-67*	165,275	102,962	Free	
1867-68	93,187†	88,449	" " " "	
1868-69	450,051	373,507	" " " "	
1869-70	346,295	276,946	" " " "	
1870-71	307,144	244,031	" " " "	
1871-72	372,897	288,048	" " " "	
1872-73	630,938	492,743	" " " "	
1873-74	294,818	227,823	" " " "	

\* Eleven months.

† Besides 1,345 bags.



## No. 32. Exports of raw Wool from British India, 1856-57 to 1873-74.

Year.	Quantity.		Value.	Rate of Duty.	Amount of Duty.
	Lbs.	£			
1856-57	18,484,666	314,216	3 per cent.		£ 7,424
1857-58	18,635,426	387,104	"		9,432
1858-59	15,688,196	349,895	"		8,666
1859-60	19,562,897	436,672	"		8,738
1860-61	21,385,429	478,390	Free		} Nil.
1861-62	17,762,415	400,342	"		
1862-63	21,035,919	841,323	"		
1863-64	19,818,726	995,048	"		
1864-65	23,432,689	1,151,002	"		
1865-66	24,049,643	871,314	April to July, 3 p. c., afterwards free		
1866-67*	19,996,173	723,394	Free		
1867-68	16,580,575	589,484	"		
1868-69	19,608,746	615,125	"		
1869-70	13,117,904	465,238	"		
1870-71	19,185,039	661,653	"		
1871-72	24,122,562	902,900	"		
1872-73	20,394,718	838,042	"		
1873-74	20,333,372	938,336	"		

\* Eleven months.

## No. 33. Exports of Manufactures of Jute from British India, 1856-57 to 1873-74.

Year.	Quantity.		Value.	Rate of Duty.	Amount of Duty.	
	Gunny Bags.	Gunny Cloth.				
	No.	Pieces.	£		£	
1856-57	(Not stated.)		376,252	3 per cent.	—	
1857-58	5,903,934	} Not shewn separately.	217,194	"	—	
1858-59	7,852,365		392,424	"	—	
1859-60	6,468,101		333,977	"	—	
1860-61	4,708,182		359,343	Free	} Nil.	
1861-62	7,487,443		186,845	"		
1862-63	6,509,002		131,628	"		
1863-64	6,764,404		111,207	"		
1864-65	5,606,529		—	102,858		"
1865-66	12,945,195		—	311,831		} April to July 1866, 3 p. c., afterwards free
1866-67*	(Not stated.)		366,754	free		
1867-68	7,093,518	393,836	291,018	Free		9,763
1868-69	5,630,219	238,366	185,305	"		} Nil.
1869-70	6,441,863	154,556	202,401	"		
1870-71	6,382,554	378,579	342,425	"		
1871-72	5,112,421	152,191	182,459	"		
1872-73	6,105,275	64,347	188,212	"		
1873-74	6,594,694	11,608	200,789	"		

\* Eleven months.

## No. 34. Quantity of Salt consumed in British India, 1856-57 to 1872-73.

Year.	Bengal.	Madras.	Bombay.	Sind.	Inland Customs Line.	Punjab Salt Mines.	Internal Branch, North-West Provinces and Oude.	Total (excluding British Burma).
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1856-57	8,254,576	6,040,712	4,161,148	—	3,018,987	1,257,548	—	22,732,966
1857-58	7,161,146	6,148,483	4,897,588	—	844,379	1,235,845	—	20,287,641
1858-59	8,438,233	6,720,843	4,592,777	—	2,798,954	1,351,391	—	23,897,198
1859-60	7,608,423	6,810,418	5,351,423	—	2,675,471	1,425,248	—	23,770,983
1860-61	9,150,394	6,879,613	5,227,450	—	3,195,753	1,696,709	—	26,149,919
1861-62	6,248,003	6,551,624	4,398,145	—	8,150,616	1,412,901	—	21,755,289
1862-63	8,216,417	6,618,930	5,105,770	—	2,626,092	1,420,898	—	23,988,107
1863-64	7,265,119	6,858,430	5,185,797	—	2,622,426	1,539,130	—	23,470,902
1864-65	8,454,473	7,252,729	5,076,290	7,398	2,971,457	1,562,107	—	25,324,894
1865-66	7,313,441	8,080,417	5,181,662	206	3,477,374	1,476,281	—	25,528,981
1866-67*	7,186,725	7,458,492	3,928,662	15	3,548,353	1,555,585	21,961	23,699,793
1867-68	8,027,549	6,669,562	4,528,581	—	3,736,100	1,548,076	14,107	24,522,975
1868-69	7,188,924	7,187,473	6,015,331	82,892	3,770,337	1,662,971	14,168	25,922,096
1869-70	7,788,522	7,057,189	5,510,563	133,552	3,814,691	1,993,369	17,268	26,365,154
1870-71	7,957,221	6,805,862	5,438,704	1,556	3,736,592	1,628,565	33,987	25,602,487
1871-72	7,766,234	7,074,817	4,931,964	15	3,827,297	1,643,353	29,032	25,272,712
1872-73	7,931,286	6,896,226	5,922,000	133,702	3,978,371	1,780,478	32,659	26,724,722

\* Eleven months.

Note One maund is equal to 82½ lbs., and 27½ maunds are equal to a ton.

## No. 35. Revenue derived from Salt, 1856-57 to 1873-74.

Year.	Bengal.	Madras.	Bombay.	Punjab Mines.	Inland Customs.	Receipts.
	Customs Duty per Maund.	Selling Price per Maund.*	Duty per Maund.	Selling Price per Maund.	Duty per Maund.	
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	£
1856-57	2 8	1 0	0 12	2 0	2 0†	2,685,574
1857-58	"	"	"	"	"	2,131,346
1858-59	"	"	"	"	"	2,602,670
1859-60	Dec. 1859 - 3 0	Aug. 1859 - 1 2	Aug. 1859 - 1 0	April 1860 - 2 2	Dec. 1859 - 2 8	2,926,436
1860-61	Mar. 1861 - 3 4	April 1861 - 1 6	April 1861 - 1 4	"	Mar. 1861 - 3 0	3,805,124
1861-62	"	June 1861 - 1 8	"	Sept. 1861 - 3 0	"	4,568,082
1862-63	"	"	"	"	"	5,244,150
1863-64	"	"	"	"	"	5,085,696
1864-65	"	Jan. 1865 - 1 11	Jan. 1865 - 1 8	"	"	5,528,584
1865-66	"	"	"	"	"	5,342,149
1866-67†	"	"	"	"	"	5,345,910
1867-68	"	"	"	"	"	5,726,098
1868-69	"	"	"	"	"	5,588,240
1869-70	"	Oct. 1869 - 2 0	Oct. 1869 - 1 13	"	"	5,888,707
1870-71	"	"	"	July 1870 - 3 1	"	6,106,280
1871-72	"	"	"	"	"	5,966,595
1872-73	"	"	"	"	"	6,165,630
1873-74	"	"	"	"	"	6,150,662

\* The selling price includes the cost of manufacture, estimated at 3 annas per maund.

† In some sections only 1 or 1½ rupees.

‡ Eleven months.

## No. 36. Revenue derived from Opium, 1856-57 to 1873-74.

Year.	Bengal.		Malwa.		Average Price at Calcutta.	Duty at Indore, &c.	Gross Revenue.
	Chests sold.	Net Revenue.	Chests passed.	Net Revenue.			
	No.	£	No.	£	£	£	£
1856-57	42,272	2,700,712	29,212	1,159,677	89	40	5,002,400
1857-58	40,128	4,286,377	39,669	1,631,998	129	"	6,864,209
1858-59	30,881	3,898,114	36,377	1,448,277	149	"	6,146,342
1859-60	25,253	3,636,453	32,904	1,533,325	167	50†	5,887,778
1860-61	21,363	3,316,613	46,131	2,441,679	192	60‡	6,676,759
1861-62	24,063	2,471,347	37,047	2,438,458	161	70§	6,359,270
1862-63	32,833	2,959,789	51,228	3,239,409	143	60	8,056,476
1863-64	42,620	3,044,688	25,675	1,480,818	122	"	6,831,999
1864-65	54,486	2,883,542	32,622	2,100,882	94	"	7,861,405
1865-66	56,011	4,499,227	36,120	2,124,767	112	"	8,518,264
1866-67*	38,680	3,873,754	30,592	1,851,263	125	"	¶ 6,803,413
1867-68	47,999	4,695,357	39,100	2,352,708	133	"	** 8,923,568
1868-69	47,235	4,927,150	30,972	1,804,180	138	"	†† 8,453,365
1869-70	45,680	3,776,626	39,371	2,354,246	120	"	‡‡ 7,953,098
1870-71	49,030	3,632,325	39,506	2,398,709	112	"	8,045,459
1871-72	49,695	5,305,402	38,754	2,351,811	139	"	9,253,859
1872-73	42,675	4,259,162	44,003	2,611,261	139	"	8,684,691
1873-74	42,750	3,584,758	45,651	2,738,841	127	"	8,324,879

\* Eleven months.

† From 1st July 1859.

‡ From 1st September 1860.

§ From 1st October 1861.

|| From 1st October 1862.

¶ Including 1,066L. from other Provinces.

\*\* " 1,382L. " "

†† " 1,924L. " "

‡‡ " 1,543L. " "

## No. 37. Revenue derived from Assessed Taxes, 1856-57 to 1873-74.

Year.	Nature of Tax.	Amount realized.
		£
1856-57	Moturpha, &c.	108,418
1857-58	"	107,826
1858-59	"	111,247
1859-60	"	219,425
1860-61	Act XXXII. of 1860.—Income Tax, 3 per cent.	1,103,612
1861-62	Acts XXXII. of 1860 and XVIII. of 1861.—Income Tax at 3 per cent., and Licence of Trades, &c.	2,054,696
1862-63	Act XXXII. of 1860.—Income Tax, 3 per cent.	1,882,212
1863-64	Act XXVII. of 1863. " 2 per cent.	1,483,622
1864-65	" " " "	1,281,817
1865-66	" " " "	692,241
1866-67*	" " " "	22,127
1867-68	Act XXI. of 1867.—Licence Tax on Trades and Professions (Rs. 200 minimum).	653,848
1868-69	Act IX. of 1868.—Licence Tax on Trades and Professions (Rs. 500 minimum).	508,700
1869-70	Act IX. of 1869.—Graduated Income Tax (Rs. 500 minimum), 1 per cent. on salaries; afterwards raised to 2½ per cent.	1,110,224
1870-71	Act XVI. of 1870.—Income Tax, 6 pies in the rupee, (Rs. 600 minimum).	2,072,025
1871-72	Act XII. of 1871.—Income Tax, 2 pies in the rupee, (Rs. 750 minimum).	825,241
1872-73	Act VIII. of 1872.—Income Tax, 2 pies in the rupee, (Rs. 1,000 minimum).	580,139
1873-74	" " " "	20,136

\* Eleven months.

## No. 38. Revenue derived from Stamps, 1856-57 to 1873-74.

Year.	Revenue.
	£
1856-57	622,165
1857-58	456,363
1858-59	593,213
1859-60	737,527
1860-61	1,182,781
1861-62	1,693,217
1862-63	1,489,638
1863-64	1,735,216
1864-65	1,972,098
1865-66	1,994,632
1866-67 (11 months)	1,803,773
1867-68	2,186,269
1868-69	2,306,971
1869-70	2,379,316
1870-71	2,510,316
1871-72	2,476,333
1872-73	2,608,512
1873-74	2,699,986