A FEW OBSERVATIONS
ON THE
CALCUTTA MUNICIPAL BILL,
NOW PENDING IN THE
BENGAL LEGISLATIVE COUNCIL,
AND
ON THE SPEECHES OF THE
Hon'ble Messrs. Risley, Turner, Spink
AND
Sir Alexander Mackenzie,
DELIVERED AT THE MEETING OF THE COUNCIL,
WHEN THE BILL WAS INTRODUCED OR REFERRED TO THE SELECT COMMITTEE,
BY
A HOUSE-HOLDER AND GROUND-LANDLORD
— OF —
CALCUTTA,
WHO HAS NEVER TAKEN
ANY PART IN ANY POLITICAL AGITATION.

MANMATHA NATH DUTT.

Calcutta:
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A FEW OBSERVATIONS ON
THE CALCUTTA MUNICIPAL BILL.

We have all along seen the utmost necessity for a Building Act based on sanitary principles for Calcutta to guard against the construction of ever-increasing unhealthy buildings in the city under the misnomer of "Dwelling houses," fit mostly rather for the lower orders of creation than abodes for human beings, and we therefore rejoice to see, and beg to thank the Hon'ble Mr. Risley for his inserting into the Bill those admirable and highly beneficial provisions, about buildings, wide-streets, public spaces, &c., and admit that those provisions alone would have justified the introduction of the Bill in Council, though the provisions for buildings would depreciate the value of lands, in parts of native quarters where detached buildings would be allowed, by 50 to 75 per cent.

We deny the allegation that the present constitution of the Municipality "is ill-adapted to stand the strain of a great and sudden emergency," and state that the prompt and thorough business-like manner with which the Commissioners met and combated the Plague, so as to eradicate it in no time with the minimum of loss to human life, not only gives an incontestible and emphatic denial to the said allegation, but also, on the contrary, demonstrates that the constitution is well adapted "to stand the strain of a great and sudden emergency," and is as perfect as it possibly could be in an Indian City, and stands as a glorious monument of the work of that illustrious Legislator Sir Henry Harrison, who, with his unrivalled practical experience, extending over a period of ten years, and sound statesmanship, was the blessed author of it. We may hope that we have heard the last of the arguments in support of the said allegation.

We find the said allegation had been met, and the present constitution of the Municipality amply vindicated in an able criticism on Sir Alexander Mackenzie's speech by our respected townsman Baboo Nolin Behary Sircar, and we see no necessity for our going over the same ground again, but shall take the liberty of reproducing portions from the same in the appendix hereunto annexed. We regret we cannot congratulate the Hon'ble Member for the provisions in the Bill, vesting large, important, and independent powers in the Chairman and interposing a general Committee of twelve Commissioners between the Chairman and the main body of the Commissioners, and securing to the Bengal Chamber of Commerce, the Calcutta Trades Association, and the Commissioners for the Improvements of the Port of Calcutta, the right to nominate four Members in the General Committee, and giving a like right to the Government, or for the arguments he used justifying such provisions.

The Hon'ble Member also contended that "the total number of Electors was 15,000 or 2 per cent. of the population of Calcutta, that it was not a popular Government in any sense of the word, that the state of things whereby three Hindus sit on one European and one Mahomedan could not be called Local Self-Government, and that such a state of things the Bill proposed to change."

The Hon'ble Member seemed to assume, and the sum and substance of his contentions were, that "Commerce made Calcutta a prosperous City," and that such Commerce was carried on or controlled only by the members of those two excellent bodies—the Bengal Chamber of Commerce, and the Calcutta Trades Association. Whilst admitting that "Commerce made Calcutta what it is," we venture to submit that the Hon'ble Member overlooked the facts, that native merchants and native traders hold the major portion of the imports from the interior into Calcutta, and exports from Calcutta to the inland; and that the major portion of the staples of imports in sea-borne trades is held and stocked by the native merchants and traders in their ware-houses the moment they are landed in Calcutta; and that the bulk of the staples of exports in sea-borne trade is at first stocked in the ware-houses of the native merchants, and then placed free on board the vessel by the native merchants on account of European-shippers; and that the native merchants and traders are alone made to pay the bulk of the occupiers' rates on such ware-houses—the bulk of the owners' shares of rates also being paid by the native owners thereof; and that a considerable portion of the
sea-borne exports is directly shipped on board the vessel, lying at the port from places adjacent to, and outside the limits of, the Municipality of Calcutta, without contributing a penny in any shape to the Municipal exchequer. May we be permitted to ask the Hon’ble Member, what percentage of the Municipal rates and taxes, amounting to Rs. 46,23,157, do the European Mercantile and Trading communities contribute, and how such contribution is made? Would he not be convinced of the unreasonableness, say inequableness, of the proposal to give the European Commercial community a third of the representation in the General Committee, when we submit for consideration the fact, that European Commercial contributions to the municipal taxes do not exceed Rs. 1,07,512 of the total rates and taxes of Rs. 46,23,157, and shew by a table hereunder, as prepared under the authority of the Commissioners, the proportions of assessable properties owned by different communities, and proportions of rates paid by such communities. We also reproduce a Schedule of Taxes under four different heads, viz., Taxes on Trades and Professions, Carriage and Horse Taxes, Hackney-carriage Registration fees, and Cart Registration fees, and rates from the Budget Estimate for 1898-99. — And as it is not likely that the European Mercantile community owned hackney-carriages or carts, to any appreciable extent, we take it that they do not contribute any taxes towards the Hackney-carriage and Cart Registration fees; and we have been informed by persons most likely to know, that Commercial contribution under the heading of “Licenses” on Trades and Professions and Carriage and Horse Taxes does not exceed a lakh of rupees out of the total taxes on those two items of Rs. 4,90,000, and we can safely say that the European Commercial contribution cannot exceed Rs. 1,07,421 or 18½ per cent. of the total amount of the taxes of Rs. 5,87,000 or 2½ per cent. of the total amount of rates and taxes of Rs. 46,23,157 or 1% per cent. on the value of the annual exports and imports of Calcutta, such value amounting to 89 crores? We have much faith in the ability and statesmanship of the Hon’ble Member, and we have therefore every reason to hope that he would be convinced. May we further venture to ask the Hon’ble Member, why the Bengal National Chamber of Commerce, the most influential mouth-piece and representative of native Merchants, Traders, and Bankers of Calcutta, has not been given in the Bill the right to be represented in the General Committee by at least two Commissioners.

Table referred to in the preceding paragraph.

For the whole town—Wards 1 to 25.

<table>
<thead>
<tr>
<th>Nationality</th>
<th>Total annual valuation of property owned. (Rs.)</th>
<th>Annual rate payable as owners. (Rs. A. P.)</th>
<th>Annual rate payable as occupiers. (Rs. A. P.)</th>
<th>Total annual consolidated rate payable. (Rs. A. P.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europeans and Euraians</td>
<td>2,58,201</td>
<td>2,13,634</td>
<td>4,05,760</td>
<td>6,25,394</td>
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<tr>
<td>Jews and Armenians</td>
<td>9,31,312</td>
<td>83,579</td>
<td>27,729</td>
<td>11,15,299</td>
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<tr>
<td>Hindus</td>
<td>1,57,1433</td>
<td>12,67,245</td>
<td>7,61,964</td>
<td>2,20,210</td>
</tr>
<tr>
<td>Mahomedans</td>
<td>14,41,894</td>
<td>1,33,103</td>
<td>61,798</td>
<td>2,94,952</td>
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<tr>
<td>Other communities</td>
<td>1,01,884</td>
<td>7,976</td>
<td>23,746</td>
<td>51,42,131</td>
</tr>
<tr>
<td>Government and Port Commissioners</td>
<td>32,10,015</td>
<td>2,64,057</td>
<td>1,61,161</td>
<td>6,29,218</td>
</tr>
<tr>
<td>Total</td>
<td>2,10,56,689</td>
<td>19,75,542</td>
<td>1,13,861</td>
<td>34,10,409</td>
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<table>
<thead>
<tr>
<th>Nationality</th>
<th>Own 12½ % of asessable perty owned in town and pay 18½ % of rate.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europeans, &amp;c.,</td>
<td>own 12½ % of assessable property owned in town and pay 18½ % of rate.</td>
</tr>
<tr>
<td>Jews and Armenians</td>
<td>&quot; 43 &quot;</td>
</tr>
<tr>
<td>Hindus</td>
<td>&quot; 60½ &quot;</td>
</tr>
<tr>
<td>Mahomedans</td>
<td>&quot; 95 &quot;</td>
</tr>
<tr>
<td>Other communities</td>
<td>&quot; 0½ &quot;</td>
</tr>
<tr>
<td>Government and Port Commissioners</td>
<td>152</td>
</tr>
</tbody>
</table>


SCHEDULE OF TAXES.

<table>
<thead>
<tr>
<th>Tax Description</th>
<th>Rate (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade and Profession</td>
<td>3,45,000</td>
</tr>
<tr>
<td>Carriage and Horse</td>
<td>1,45,000</td>
</tr>
<tr>
<td>Cart Registration</td>
<td>78,000</td>
</tr>
<tr>
<td>Hackney-carriage Registration</td>
<td>1,95,000</td>
</tr>
</tbody>
</table>

**Total** 5,87,500

**CONSOLIDATED RATES** 49,35,657

**GRAND TOTAL** 46,23,157

The Hon’ble Member who also complained of the Hindu majority amongst the Commissioners overlooked the fact, that the Hindu merchants and Hindu house-holders, residents, and ground landlords form the major portion of the population, and contribute together 59.5% per cent. of the municipal annual rates and taxes, and that the bulk of such rates and taxes is derived from one class of property, and such rates are virtually an inequitable Income Tax on the house and ground properties of Calcutta owned principally by the natives.

We further beg to say that if the 13,000 electors do not conclusively shew that the present system is a popular one within the strict meaning of the term, they do, at any rate, actually represent all the principal contributors (belonging to different races and communities) to the Municipal Finance, and this we submit is true popular municipal representation. We submit that the Bill instead of changing the state of things, whereby according to the Hon’ble Mr. Risley three Hindu Commissioners sit on one European and one Mahomedan Commissioner by legal enactment, should have so recast the Finance of the Corporation by imposition of some equitable tax as a matter of right, and not by legal enactments—such state of things would have been changed. We fail further to find any provision in the Bill notwithstanding the contention of the Hon’ble Member to the contrary, whereby it purports to relieve the one Mahomedan Commissioner from his position of having four Commissioners of other nationalities sitting on him, although it seems clear to us, that the Bill not only relieves the one European Commissioner from a similar position, but makes him sit along with other European Commissioners on Hindu and Mahomedan Commissioners alike, and thus dominate the majority being a member of a minor community, holding along with the Eurasian rate-payers 12.6 per cent. of the assessable properties in Calcutta, and paying 18.3 per cent. of the rates and taxes; and although the Bill reduces considerably the right of Hindu rate-payers to have a Hindu majority in the General Committee, it does not proportionately or to any appreciable extent reduce the Hindu rate-payers’ liability to contribute the 59.5% percentage of the municipal rates and taxes, or on the contrary, though it increases the right of the European Commercial community to represent a third in the General Committee, it does not proportionately increase their contribution to the municipal taxes. In the Statements of Object and Reasons, the following occur in the fifth paragraph:

“Section 8 reduces the number of the General Committee from 18 to 12 members, and provides for the appointment of these from among the general body of Commissioners in equal proportion by (a) the elected Commissioners voting in four electoral divisions; (b) the Chamber of Commerce, the Trades Association and the Port Commissioners; and (c) the Government. It is based on the principle of giving adequate representation on the governing body of the Municipality to the three chief interests in Calcutta to the European Commercial community which has made the city a centre of trade to the Government which has made it the Capital of the Indian Empire, and is responsible to the world at large for its efficient and progressive municipal administration; and lastly to the residents, house-holders, and ground landlords, who have been attracted to Calcutta by its creation and maintenance as a Commercial capital.”
So far so good, and no one but house-owners, ground landlords, residents and the Commercial communities, other than European, has any equitable right to take exception to the claim preferred on behalf of the European Mercantile community and the Government to the representation in the General Committee to the extent of one-third each; but when looked from the point of view of the former, viz., the house-owners, residents, and ground landlords and Commercial communities, other than European and Eurasian Commercial communities, who have been attracted to Calcutta (which, however, is not generally the case, the majority living in their ancestral houses) by its creation and maintenance "as a Commercial capital," should contribute 87 5 of the municipal rates and 81 7 of the rates, and should be satisfied with a third of the representation in the General Committee, one-third of such representation would be reserved for the Government which along with the Port Commissioners pays 12 5 of the rates, and has made Calcutta the capital of the Indian Empire, and the remaining one-third of such representation would be given to the European Mercantile community who have made the city a centre of trade, on the principle of giving adequate or a third of the entire representation to their interests on the governing body of the Municipality, without being required to contribute an adequate sum or a penny towards the municipal rates of Rs. 40,35,657, but simply paying the grossly inadequate contribution of Rs. 1,07,421 out of the taxes of Rs. 5,89,971 or 2 33 per cent. of the total rates and taxes of Rs. 46,23,157; the fact of their having made Calcutta (primarily for their own benefit and without any extra costs to themselves) the Commercial centre, and thereby attracting the house-owners, residents, and ground landlords, being considered or taken as equivalent to paying 93 03 per cent. of such adequate contributions. View it from any point we may, it would certainly appear that the value of the attraction of Calcutta on its being made the mercantile centre and Capital of India has been fixed at too high a figure when the Bill allows an equal number of representatives to the European Mercantile community, the Government and the house-owners, and ground landlords, the back-bone and life of the Corporation. Would the European Commercial community have a third share of the representation in the General Committee by contributing a third of the municipal rates and taxes of Rs. 46,23,157? We think not; they would as business men, we may be pardoned for believing, rather give up their claim and allow the existing Act to stand than permit their pockets to be touched to the extent of 16 lakhs a year. The European Mercantile community, we venture to submit, would not for a moment contend that they have made Calcutta a centre of trade and commerce for the benefit of the house-owners; residents and ground landlords of Calcutta, but, on the contrary, they would, if appealed to, admit that they have done so far their own benefit. The fact of the house-owners and ground landlords in many cases obtaining indirectly an increase of such commercial centre or the fact of their being in some cases attracted by such commercial advantage, does not entitle the European Commercial community to a larger number of representatives than they were entitled to under the present Act, and by their actual contribution to the Municipal Finance. Whoever has heard of a community paying 2 33 per cent. of the total rates and taxes claiming to be represented to the extent of 33 3300000 per cent. in the affairs of a municipal city for creating therein, primarily for its own benefit and without any extra costs to itself, certain amounts of attraction by making it the commercial centre; and we cannot but be sorry to see that the Legislature has thought it fit to provide in the Bill for the representation of such community apparently based not on rates and taxation but on the attraction it created by making the city a centre of commerce. The proposed change of abandoning the system followed under the previous Act of vesting the entire Municipal Government in the Commissioners, with permission to the Chairman to exercise such powers of the Commissioners, not expressly reserved to the "Commissioners in Meeting," as they may not withdraw from him by resolution, and subject to such conditions as they may lay down, and constituting three co-ordinate Municipal authorities—the Corporation, General Committee, and the Chairman—is an extremely
retrograde piece of legislation, as it virtually transfers all real powers from the General Body of Commissioners to the General Committee and to the Chairman, and ignores the first and essential principle of Local Self-Government, viz., that the representatives of the people should have the power of general control. The proposed measure not only takes away from the corporate body all the much and admittedly necessary power of control, but debars such body from having control of the municipal purse, and the application of the rates and taxes which they are authorized to fix and raise; and yet we have the misfortune to be told that the Bill did not interfere with Local Self-Government, as it did not change the Electoral Franchise.

The proposal to create a Municipal Board appointed by public bodies and to define and increase the power of the executive, was brought forward by Mr. Schalch in the Bengal Council 23 years ago, when Sir Richard Temple was the Lieutenant-Governor, and was rejected without even being put in motion. We are extremely sorry to see that the said measure, which was rejected because it did not suit the requirements of Calcutta in 1875, has been, unfortunately for us, most seriously put forward as a remedy for the more efficient and better administration of the Corporation.

In the Bengal Council in 1875 Mr. Schalch said:—

At the same time there was little doubt that there were certain defects connected with the constitution of the Municipality which were felt, and which it would be advisable to take the present opportunity to remedy. Without going into much detail, he might say he thought these defects seemed chiefly to lie in the number and clumsiness of the present machinery, and somewhat in the want of definition and distinctness between the powers of the municipality and the powers of the executive. No doubt the present Corporation was a large body; he believed that there were carried on the list of the Corporation, ever since the exclusion of the Justices of the Peace, Europeans, the Corporation and another fourth were appointed by the body of the Justices—a body which might be of an unlimited number, and were altogether distinct from the Municipality, and had no connection with it further than to appoint their quota of the members. The other thirty-two members were elected by the rate-payers on certain conditions as to qualification. A payment of fifty rupees annually in taxes formed the qualification for voting and payment of one hundred rupees qualified for election as a member. From these sixty-four members, there were then appointed what was called the Town Council, which consisted of twelve members, eight of whom were appointed by the Municipality and four by the Government; the Government having the right to nominate the Chairman of the Town Council. Besides the Chairman of the Town Council, there was a Chairman of the Corporation, whose sole duty was to preside at meetings of the Corporation. The object of the creation of the Town Council was for the due administration of the Municipal Fund. In addition to this Corporation and the Town Council, there was an officer, unknown to us in Calcutta, called the Municipal Commissioner. In his hands lay the whole executive duties of the Municipality, or, as was described in the Act, in him vested the entire executive power and responsibility for the purposes of the Act. The Municipal Commissioner was prohibited from sitting as a member of the Town Council. Of the Corporation itself there were only four quarterly meetings; but there was power reserved to the Chairman to call a special meeting. Practically, the functions of the Corporation were confined to laying down rates to be imposed and to voting the annual budget; while the Town Council saw that the money was properly expended, and the executive work was done by the Municipal Commissioner. The constitution of a Municipality somewhat upon that principle seemed to Mr. Schalch a good idea.

To this the late Babu Kristo Das Paul replied as follows:—

The scheme which the Hon'ble Member who last spoke had propounded, he was sorry to say, had the character of half a measure. It was borrowed from the Bombay Municipal Act, and Hon'ble Members were doubtless; he had no doubt that Act might meet the views of the citizens of Bombay whilst it was passing through the local Council, Europeans and Natives banded themselves together to oppose the passing of the Bill, and they came up to the Viceroy praying that he would put his veto upon it. His Excellency allowed the Bill to pass, upon the ground that it was a merely tentative measure, and Baba Kristo Das Paul hoped that a Bill passed under such doubtful auspices would not be made a model for the Municipal constitution of Calcutta. If a move was to be made for the amendment of the Municipal constitution of Calcutta, he hoped that the right of election on a broad basis would be conceded. He was not prepared to say that the Council was in a
position, or that the time had arrived to concede a thorough elective system to the Town of Calcutta; but he must observe that no mere tinkering of the Municipal constitution would satisfy the public. If it was thought advisable to give the citizens of Calcutta the right of Self-Government, they ought to have it fully and unreservedly.

In the next place the Hon'ble Member proposed that the Town Council should be formed on the model of the Port Commission, and that its proceedings should be conducted in the manner of those of the Port Commissioners. Now, with every deference to the Port Commissioners, Babu Krisna Das Paul hoped the Council would not pass any measure which would reduce the Town Corporation to the level of the Port Commission. The Port Commissioners, as the representatives of the mercantile interest, were doubtless doing their work well and satisfactorily; but their close borough system, it appeared to him, was not suited to the public interest of Calcutta. The proceedings of the Port Commission were not open to the public; the representatives of the Press were not admitted to its sittings. An attempt, he believed, was once made for the admission of reporters to the sittings of the Commission, but the application was refused. No one, outside the pale of the Port Commission, knew what they did beyond what they might woul dsafeto state in their Annual Report. There was, therefore, no check whatever, over the proceedings of the Port Commission. On the other hand, the Justices acted in the full blaze of publicity. They did not conceal anything from the public view; on the contrary, they courted criticism, and the public were therefore always in a position to know the history of every question discussed by the Justices, and the measures adopted with regard to it.

The policy of publicity, introduced by the Municipal Act, had infused a new public spirit into the citizens of Calcutta, and he could assure the Council that the rate-payers of the Town now took a far greater interest in its affairs than they had ever done before. They now read every paper published by the Municipality; they discussed every question, and were ready to give their opinion upon important matters which affected their interests; and he hoped the Council would not take a retrograde step and put an end to that which was one of the redeeming features in the present system of Municipal Administration of Calcutta.

And so did Sir Stuart Hogg. He said:

His Hon'ble friend Mr. Schalch advocated the creation of a Municipal Board appointed chiefly by the public bodies in Calcutta. Mr. Hogg could not support that proposal, on the ground that the public bodies referred to were only in a very limited degree representatives of the inhabitants of Calcutta. Europeans in this country were, as a rule, merely birds of passage, and would often take but a very partial view of all measures brought before them. By "partial" he meant that they would look upon the measures proposed more in the way they affected themselves. He did not mean these remarks to apply to public bodies of native gentlemen: they had a permanent interest in the Town, and they would look not only to the direct and immediate advantages to the Town, but they would look ahead to the time when their children would occupy their places. The members of the present Corporation, he thought, were carefully appointed, and might be regarded quite as much representatives of the different classes from which they were selected as would the members of a Board constituted on the plan proposed by his Hon'ble friend. It was true they had many non-effective members; it was true, also, that they had much speaking—speaking which probably in many cases might well be omitted. However, the way in which the business was transacted did ventilate every subject most thoroughly, and it had induced the native public to come forward and take a direct and immediate interest in the affairs of the Town, which he did not think the system of government conducted by a Board would ever do. The natives of particular parts of the Town looked to certain Justices as their representatives, and made use of them as such.

Sir Stuart Hogg also expressed himself on the point:

The objections to the present system, it appeared to him, might be briefly stated as follows:

1st. — ... ... ... ... ... ...
2nd. — ... ... ... ... ... ...
3rd. — That the Municipal meeting led to much waste of time, as some Justices availed themselves of the opportunity to indulge in long speeches far wide of the points at issue, and thereby kept away European gentlemen of position, whose presence would be of great value to the Municipality.

The last objection was far the most serious one, as there could be no doubt that the Municipality did much lack the presence and support of independent European gentlemen.

The remedy which should be applied was not easy to suggest, as Mr. Hogg believed that European and native opinion was at direct issue on the question of the best form of Municipal Government. The majority of Europeans advocated a Municipal Board, constituted of members returned by a system of representative election; whereas the natives, as a body, were strongly opposed to any system which would not encourage the most complete publicity in all matters which came before the Municipal Board; and they argued, and with justice, that the discussions by a small Municipal Board would not be as public as formal debates by a larger body.

To reconcile these conflicting views was almost impossible. Such being the case, it had to be decided whether the views of the European or the Native community should be adopted. On this point Mr. Hogg was of opinion that the wishes of the Native community should take precedence of those of the European citizens of Calcutta; for the Natives, besides being far the most numerous, had an abiding interest in the city, to which no European could attain.
Mr. Hogg would, by all means, force on the Natives of India sanitary improvements, but whilst doing so, he would afford them, in the way they liked best, every possible facility for expressing their opinions and for ventilating their views in the most public manner possible. He agreed with the Natives that publicity could best be obtained by public debates and subsequent press criticisms; consequently he would continue the existing system of debates at the Municipal meetings, even though it led, as it undoubtedly did, to great waste of time, and, what was still worse, deprived the Municipality of the support of gentlemen whose counsels were much to be desired.

The proposed change in the constitution would be the cause for discord and friction between three different authorities having co-ordinate powers in the same system, and we apprehend that such system is bound to collapse. At present the Chairman, the head of the Executive, is an integral part of the Corporation and is personally identified with the Commissioners; but when the constitution is changed, and the Chairman in exercising his new power finds that he is opposed by the resolution of the Corporation, then serious complication would be the result.

We beg further to say that the General Committee comprising 18 members, as provided in the existing Act, two-thirds of whom are elected by the elected Commissioners, and one-third by the nominated Commissioners, rendered most valuable services to the Corporation, and that more than 90 per cent. of the decisions of the General Committee were accepted by the Commissioners. We, therefore, fail to see any necessity for reducing the number from 18 to 12, or changing the mode of election of the members of the General Committee, or making the General Committee virtually independent of the Commissioners, and transferring all the real power of the Corporation from the Commissioners to the General Committee.

Section 37 of the existing Act defines the duties of the Commissioners, and section 38 gives power to the Local Government to intervene, if the Commissioners fail in their duties in these words:

"Upon complaints made to the Local Government, that the Commissioners have made general default in the performance of any of the duties referred to in the last preceding section, the Local Government, if satisfied, after due enquiry, that general default has been made, and that it is of a serious character, may make an order intimating a time, not less than thirty days from the date of the order, for the performance of such duty by the Commissioners; and if such duty is not performed within the time limited in the order, the Local Government may appoint some person to perform the same, and may direct that a reasonable remuneration shall be made to the person so appointed, the amount whereof is to be specified, and also the expenses of performing such duty shall be paid by the Commissioners out of the monies levied by them under this Act. Any person appointed under this section to perform any duty of the Commissioners shall, in the performance and for the purposes of such duty, be invested with all the powers of the Commissioners."

"Provided that the Commissioners in meeting may, within thirty days from the receipt of any order made under this section by the Local Governments, transmit through the Local Government a petition of appeal to the Governor-General in Council, praying that such order may be set aside, and upon the receipt of such petition of appeal by the Local Government, no further action shall be taken by the Local Government without the orders of the Governor-General in Council."

It is clear as the noon-day sun, that if the Commissioners fail and neglect to do any of the duties mentioned in section 37, the Government may at once intervene; but for the last 22 years, with one solitary exception, the Government did not only not see any necessity for intervening under the section, but the successive administrations actually bore testimony to the good work done by the Commissioners, and the system of Municipal Government which was granted in 1876, was confirmed and consolidated after a full practical trial in 1888, when the whole of the Municipal administration of Calcutta was reviewed by the Government in the legislation of that year, and the rights of the rate-payers were extended to a slight extent, and so satisfied was the Government with the work done by the
Commissioners, that the Government thought it desirable to transfer the Municipal administration of the suburbs to their care, and extended the jurisdiction of the Commissioners from 6 to 18 square miles.

The following paragraph taken from the introductory note to the Administration Report for 1891-92 from the pen of the late Mr. Harry Lee, the Chairman of the Corporation, shows how the administration of the Corporation under the present system worked successfully.

The paragraph runs as follows:

The most damaging criticism that is commonly levelled against the principle of Local Self-Government in Bengal is that it prevents or obstructs a reasonable outturn of work. I maintain that the record of the Calcutta Commissioners refutes this criticism. The system of Municipal Government that has been in vogue here for many years past doubtless entails greater demands on the time and patience of the executive officers than did the old autocratic or oligarchical system. And such demands have been growing and will continue to grow year by year. But so long as the strain can be borne, and the executive and the consultative or administrative officers of the governing body work harmoniously together, they produce a regular and satisfactory harvest of good works, of which there is no need to be ashamed.

The concluding paragraph of the Resolution, dated 4th November 1890, of the Local Government dealing with the valuable services rendered to Calcutta by the late Sir Henry Harrison runs thus:

For nine years he was Chairman of the Corporation, and the successful administration of the affairs of the Municipality during this long period, the firm financial credit of the Commissioners, the innumerable sanitary reforms effected, specially the extension of the water-supply and the conservancy of bustees, the increase in material prosperity in the city which in consequence of these reforms has shown itself in so marked a degree that the value of land in Calcutta generally may be said to have doubled, the reorganisation and reconstruction of nearly every department of work, the hearty zeal and co-operation with which the Commissioners as a body now unite with the Executive to advance the welfare of the city—an attitude for which they were not always distinguished, but which is in itself the best testimony to the capacity of a Chairman—the methodical and systematic development of civic administration in all departments, are a sufficient and lasting tribute to the manner in which Sir Henry Harrison has discharged the duties of his responsible, difficult, and thankless office. His name will always be honourably associated with the growth of Municipal institutions in the Metropolis.

Again, Resolution No. 3691 M., dated 20th November 1893, concludes thus:

Sir Antony MacDonnell has perused with much interest the report reviewed in the preceding paragraphs; it records the execution of much useful work, specially in the direction of sanitation and of structural improvements, such as the extension of drainage and the water-supply and the improvement of bustees, and for their share in carrying out these measures, the thanks of the Lieutenant-Governor are due to the executive officers of the Corporation, the Engineer, and the Health Officer. The Commissioners themselves have, as a whole, displayed a care and attention to their duties which is very meritorious, and has in some cases risen to the level of devotion. The year, though not actually one of straitened resources, was yet clouded by the shadow of impending pecuniary difficulties, and the policy of the Commissioners has doubtless on some occasions been guided by this circumstance, which has induced them to shrink from expenditure on objects which have strong claims upon them. In executive matters the Lieutenant-Governor perceives an occasional want of vigour, especially in the collection of rates, the enforcement of the law in regard to license fees, and the recovery of expenses from the owners of bustees. But these defects admit of remedy; and on suitable opportunities they will no doubt be remedied. Leaving them out of consideration, Sir Antony MacDonnell very cordially acknowledges the services the Corporation have rendered to the city, and thanks them for the careful control which they have exercised over the various departments of the Municipal administration.

Further, Resolution No. 5230 M., dated 1st November 1894, is concluded as follows:

The thanks of the Government are due to the Commissioners for the interest which they have displayed throughout the year in the administration of the Corporation, and the time and trouble which they have bestowed on the large questions as well as matters of detail brought under their consideration.

On the introduction of the Bill into the Council, the thought at once struck the Native rate-payers of Calcutta, that the days of the old autocratic or oligarchical system of Municipal Governments were nigh, when it was not as easy for the middle class rate-payers to have an interview with the Chairman or other officers of the Municipality on business, as it was for them to have interviews with the rulers of the land, and when large and important powers vested in the Executive,
were as a matter of necessity delegated to subordinates, and were exercised without the wholesome check of the representatives of the rate-payers, and were attended with graver oppression in a good number of cases; and when it was an open secret, that the majority of the municipal underlings took b*xis whenever a sanction was required for the construction of new buildings, and suffered offenders under the municipal law to evade a criminal prosecution. The practice of taking b*xis by municipal underlings was in existence, though in much less degree, up to 1888, when Sir Henry Harrison made the municipal servants for the first time “public servants” within the meaning of the Penal Code.

Of course, by the preceding paragraph, we do not mean to say anything derogatory to the Commissioners who may be returned, should the Bill be passed into law—What we mean is this, that the bulk of the population being ignorant natives, they would rather submit to the exaction by the municipal underlings than approach the General Committee, consisting of the majority of Europeans, for the purpose of complaining against the municipal employees, and would give up the present practice of attending the Ward Commissioners in the morning for the purpose of representing their grievances, and getting relief against the vagaries of the municipal underlings, by bringing their conduct and action to the notice of the Chairman, Commissioners, and other high officers through the Ward Commissioners.

Since the election system came into force, the rate-payers were fortunate enough to have an efficient number of higher officers under the municipality. To the credit of successive Chairmen and other high officers it may be said that they have been all civility to the citizens, making them forget the often repeated lines “that you Chairman and other high officers, who are paid by funds raised from us, decline to see us even when we call to see you on business.”

It would be hard for the most rigid opponent of the present body of Commissioners commanding the Hindu majority, or of their predecessors in office since the elective system came into force, to say that the Commissioners did not deal with equal fairness between the members of the different communities. Have they not filled up almost all the higher appointments with European officers declining to sacrifice the interest of the Corporation by appointing natives thereto, when the exigency of the post required Europeans? Was ever a charge or formal complaint made against them by members of the European or Mahomedan community, for neglecting the health and comforts of the portions of the town in which they respectively resided? No doubt the Commissioners winked at the Executive Officers of the Corporation, who neglected to some extent to carry out improvements in quarters where the Hindu majority of Commissioners reside. But that may go a great deal to prove, that at any rate they did not seek self-aggrandisement, or sit on European and Mahomedan Commissioners. Under the circumstances, was it reasonable to take away from the Commissioners the power of appointing to posts carrying salaries upwards of Rs. 300. We are much pained that Sir Alexander Mackenzie, the late Lieutenant-Governor of Bengal, thought it fit to say in the annual Assam dinner regarding the motive of his government for introducing the Calcutta Municipal Bill in his Council thus “He had been an earnest advocate of the principle of Local Self-Government as applied to the interior where the communities were homogeneous, he had been unable to see why the whole Commercial community of Calcutta should be in the hands of a lot of Bengalee Adventurers. He had discovered that the whole work of the municipality was practically being conducted by a Committee which met at the India Club, the Committee consisting of half a dozen men, who lived simply by the position given to them by directing municipal affairs, and that really no respectable European would have anything to do with the Municipality.”

It is much to be regretted that an Englishman, who had been a member of the Indian Civil Service, and who was selected by the Government of Her Most Gracious Majesty, the Empress of India, to be the ruler of 60 millions of her most loyal subjects, thought it proper to call the accredited representatives of the rate-payers of Calcutta “a lot of Bengalee Adventurers.” His mind was probably unhinged by some searching questions, put at a meeting of the Commissioners, by one of the
Bengalee Commissioners, who happened to be a highly respectable and deservingly popular attorney of the High Court of Calcutta and who is also a Master of Arts of the University of Calcutta, and stands high in the ladder of his profession, and who cannot be said even by his worst detractors "to live by the position given him by directing Municipal affairs." It happened that the Commissioners invited Sir Alexander Mackenzie at the ceremony of laying the foundation of the drainage for the canal area held at Entally, and at such ceremony Sir Alexander Mackenzie criticised the action of the Commissioners in somewhat strong terms, although he was then their guest. The said attorney rightly or wrongly thought that the Lieutenant-Governor's criticism was most inopportune and uncalled for, as he was then their guest, and to give vent to his feelings was indiscreet enough to ask the Chairman at one of the municipal meetings, whether sanction was taken from the Commissioners to invite the Lieutenant-Governor at the ceremony, and also as to who paid the expenses of his entertainment, and if such expenses were paid from municipal funds, whether the sanction of the Commissioners was taken for such payment. At the meeting of the Legislative Council when the Bill was referred to the Select Committee, Sir Alexander Mackenzie said: "Had there been a slight chance that the Bill would make it impossible for Commissioners, like the two Commissioners who assisted the Building Commission with their labour and views, to be returned in office, then he would have thrown the Bill into the fire. He had no doubt in his mind our worthy Townsmen Baboos Kally Nath Mitter and Nolin Behary Sirkar; but had he known at the time that Baboos Kally Nath Mitter and Nolin Behary Sirkar, along with many Commissioners who used to meet, there were members of the India Club, he would not have blown hot and cold at the same time. The fact is that about five years ago, Baboos Nolin Behary Sirkar, Bhubendro Nath Bose, Prin Nath Mullick, Surendra Nath Banerjee, and Deb Prosad Sundhadiuc used occasionally to meet at the India Club to discuss Municipal matters, in which meetings all the elected Commissioners, both European and Native, were invited, but such meetings were discontinued, as the majority of the Commissioners were conspicuous by their absence in such meetings. We deny the allegation that the Commissioners, who used to call meetings at the India Club "lived by the position given them by directing Municipal affairs," and say, that the late Lieutenant-Governor's information was not correct, and we submit to the kind consideration of the English nation to judge, whether there is any glory in calling the representatives of a helpless people "a lot of adventurers."

The Honourable Mr. Turner was pleased to state in the Council, "That the sanitation of Calcutta was a matter of international importance, and it would be difficult to realize what would be meant if plague appeared in Calcutta, and the foreign powers blocked the importation of merchandise in Calcutta; it would mean that the Foreign export Trade in India would cease, disaster to the Commercial classes would follow, and a financial crisis might have to be faced by the Government itself." He also thought "it could not be denied in view of this, that the Commercial interest in Calcutta was not to be disregarded," further he remarked that "the Total imports of Calcutta amount to no less than 38 crores per annum, and exports to 51 crores, so that the commercial class had surely a reasonable claim upon Government to have its representation to consider, and also to have a reasonable share in the Municipal affairs of this great city."

We rejoice to learn from the above statement of the Honourable Mr. Turner, that the European Mercantile community has at last been roused to the consciousness that they could not escape with impunity, if some epidemic disease of a virulent type rages in the northern end of the Town; and now we have every hope of seeing the sanitary condition of the native quarter of the Town improved at no distant date by the opening of new streets, Parks, and Squares. But whilst thanking the Honourable Mr. Turner for his kind wishes for the sanitation of the native part of the Town, and admitting that if plague appeared in Calcutta, all the disasters enumerated by him in the Council and stated above would follow; and admitting that the Commercial class ought to have a reasonable share in the Municipal affairs of this city—may we ask him what percentage on those imports of 38 crores and exports of 51 crores do the members of the European Mercantile and
Trading communities contribute towards the annual rates and taxes of Rs. 46,23,157 of the Corporation; and whether the Mercantile contribution not exceeding Rs. 1,07,421 or 20 per cent. to the Municipal taxation is an adequate one and compatible with the desire for a larger representation; and whether considering the inadequacy of such contribution, it was reasonable to ask for it, without offering to pay a proportionate increase of taxation. What avails it in having the value of imports and exports of Calcutta being 89 crores paraded before our views, when the European commercial contribution to the Municipal taxation does not exceed Rs. 1,07,421 or 012 per cent. on the value of imports and exports of 89 crores. It might be well for the Honourable Member in charge of the Bill to condemn the existing Act II of 1888 B.C., which the then Government of Bengal, with the assent of the then Governor-General, thought fit and legitimate to pass, but it would be hard to deny that the existing Act following the universally acknowledged and equitable principle, allows representation to the different communities in proportion to the contribution they make towards the Municipal rates and taxes, irrespective of caste, creed, and colour; and if the result of such principle is the return of the Hindu majority of Commissioners, no one would be justified to complain. Further the existing Act besides securing the European Mercantile and Trading communities, the property votes gave them the additional right to elect four Commissioners by the Bengal Chamber of Commerce, four by the Trades Association, and four by the Commissioners of the Port of Calcutta, thus guarding the interest of the minority. If the European Mercantile and Trading communities, having admittedly so large a stake in the sanitation of Calcutta, want to be largely represented in the Corporation, they should have come forward and offered to enter through the only equitable open door of Municipal taxation; and if they had done so, the native house-owners and ground-owners would not only have raised no objection, but would have welcomed them, knowing, as they do, that the Europeans would make better Commissioners than they themselves would do in matters of sanitation. If the European Mercantile and Trading communities were so inclined, they could have contributed one-half of the Municipal annual rates and taxes, by asking the Government to levy octroi duties on those imports and exports of 38 and 51 crores, respectively, and to increase the license-fees on Trades and Commerce. If the new Bill be passed into law, the European rate-payers holding along with the Eurasian rate-payers 126 of the assessable properties and paying 18.3 per cent. of the total rates, and the European Commercial community having no abiding interest in the city and paying 20.3 of the total amount of the rates and taxes by their own right under the new Bill, and as sharers of the Government nomination, will at least get a majority of Commissioners represented in the General Committee with a European Chairman at its head, whilst contributing not more than 20.63 per cent. of the total Municipal rates and taxes; in other words, they shall have the management and control of funds, 79.37 per cent. of which would belong to the other people's money; and the parties paying such monies have undoubtedly the right to say that they are entitled to manage and control such monies. The late Mr. Harrison, in one of the meetings of the Commissioners of his time, whilst asking the Commissioners to grant an exceptionally large expenditure for the construction of the Harrison Road, proved by facts and figures, that the Burra Bazar Ward of the Corporation alone contributed more than 28 per cent. of the total Municipal rates and taxes, and impressed upon the Commissioners that they were doing an act of bare and scant justice in allowing such grant. If some one take the trouble to search for statistics, it would certainly appear to him that the three Native Wards of the Municipality, viz., 2, 5, and 7, contribute more than 40 per cent. of the whole of the Municipal rates and taxes. We should recommend to those who take any interest in Municipal affairs, to read those admirable writings in the Statesman by the late Mr. Robert Knight, whereby he conclusively proved that the bulk of the Municipal revenue is raised by a tax, which is virtually an Income-tax on the house, ground, and landed properties of Calcutta, and insisted that no effectual sanitation of Calcutta could be carried out, unless octroi duties on large scales were introduced into Calcutta to raise Municipal funds. It is a pity and unfortunately for the country, that Mr. Knight did not survive to see that the Bengal Government has at last been convinced of his arguments, and inserted in the Bill the octroi duties on Petroleum. We are sorry to find that the Government did not see its way to intro-
duce a tax on jute, as recommended by the Building Commission. We beg to impress upon the European Mercantile community the utmost necessity of raising money, by levying octroi duties on goods, and by increasing the license fee on Trades and Commerce, and unless it is done, there is very little hope of carrying out the sanitation of Calcutta, as the existing taxes have reached the last point, and cannot be expanded any more. We may therefore hope that the European Mercantile and Trading communities of Calcutta, who, we believe, moved the Government to pass the new Fire Brigade Act, and reduce the tax on jute on the equitable ground that other classes of property are also protected from fire, and extended the tax to the other classes of property as well, be good and kind enough to see that ground-lords and house-owners are not alone made principally liable for the supply of the finance for the would-be improved sanitation of Calcutta, when owing to such sanitation they themselves would reap the profits on those 38 crores and 31 crores of ever-increasing imports and exports, by preserving the international relation of Calcutta with the other European Ports, and insuring against the disaster to the commercial classes the Honourable Mr. Turner spoke of in the Council—

The bulk of the rate-payers in Calcutta live in their own ancestral houses, which they regard with almost religious affection, and include amongst them a good number of widows and orphans. What matters it to these widows and orphans and these classes of rate-payers, if owing to insanitation of Calcutta the international relation of Calcutta with the other European Ports ceases or not, so long as they are made to pay this inequitable Income-tax on their house-properties, capable to be expanded up to 23 per cent. under the law of the land, with the phantom of the Municipal Debenture always hovering over their heads, the law having empowered the Corporation, with the sanction of the Government, to borrow money from time to time by way of debenture on the security of the taxes and rates, with the limitation that such borrowing be restricted, so that the sum payable annually for interest shall not exceed 10 per cent. of the annual value of building and lands of Calcutta. To shew how inequitable is the tax on the house and ground property of Calcutta, we shall, on the line of arguments used by the late Mr. Knight, take the case of two persons A and B residing in Calcutta with a capital of Rs. 50,000 each. A invests his capital in Government Securities, and B invests his capital in the purchase of house-properties in Calcutta. A whilst enjoying the income from the Government Securities shall have not to pay any taxes to the Corporation, whilst B shall have to pay 23 per cent. on the gross income of his house-property, with the phantom of Municipal Debenture always hovering over his head; of course A shall not be entitled to be an elector in the Corporation which B shall be, but that would not justify the imposition of this inequitable tax on the income of B alone. Now suppose A to be a European merchant, and instead of investing the capital in Government Securities, invests the same in commerce. No doubt A will then contribute a very small amount to the finance of the corporation in relation to the contribution B would make, but that would not justify the tax of 23 per cent. on the property of B.

We would further take the cases of the principal Banks of Calcutta, each with a paid-up capital varying from 60 lakhs to 2 crores of rupees, so as to secure a profit varying from 5 to 25 lakhs a year, and what amount we find each of such Banks contributing annually to the Municipal finance by way of license-fee under the present law, not 10 per cent., 5 per cent., 3 per cent., 2 per cent., or 1 per cent. on their respective annual profits, but the magnificently low sum of Rs. 200 annually. We would next take the cases of firms of merchant—princes of Calcutta, each firm carrying on business to the extent of crores of rupees annually; and what amount would we find each of such firms contributing to the Municipal finance, not 10 per cent., 5 per cent., 2 per cent., or 1 per cent. on their respective annual profits, but only the insignificant sum of Rs. 100 by way of annual license-fee. We will further find that the next grade of merchants and traders contributing Rs. 50 or Rs. 25 each annually to the Municipal finance by way of License-fee; but considering the small number of European merchants and traders of Calcutta, we venture to submit that the total amount of such contribution from them to the Municipal finance would be very small indeed, and certainly would not entitle them to equal rights with the house-holders and ground landlords to elect a third of the Commissioners
in the General Committee. In the times of the Justices, the Europeans commanded the majority in the Municipal Council, and partly pressed by the European electorate and partly following the well-known maxim that "Charity begins at home," carried out the sanitations of the European quarters of the city by opening out broad Streets, Parks, and Squares; but the present native elected Commissioners and their elected predecessors in office commanding the Hindu majority in the Corporation, instead of following in the footsteps of the European Justices of former times, failed to take advantage of their position, and improve their own homes, by opening out new Streets, Parks and Squares in the Native quarter of the Town on extensive scales, and meeting the costs of such improvements by falling upon and exhausting the borrowing powers of the Corporation.

What excuses have they to plead when we seriously ask them to say, what proportion of the annual 28 per cent. of the Municipal revenue raised by them from the Burra Bazar Ward during the last 21 years has been expended for the improvements of the said ward. Would it come even to 4 per cent. We say, most decidedly not, and were the Commissioners commanding no doubt the Hindu majority justified in keeping the Roads, Streets, and Bye-Lanes of Burra Bazar un-repaired, unclean, narrow, and dirty as they now are? And the same we may say in regard to many other native wards. It is generally believed by the natives (and such belief is based on and strengthened by the fact of the vast difference in the matter of sanitation and conservancy and in the width of construction and the conditions of roads and streets between the European and Native quarters of the city, and the difference is such that Dr. Simpson, the late Health Officer, was pleased to call portions of the native quarters as so many African villages) that it has been the practice of the Corporation firstly to repair and improve the roads and streets of European residential and office quarters of the city out of the funds available for the purpose, and then, if any surplus is left, to devote the same to the so-called repairs and improvements in the native quarters. We have asked a few Hindu Commissioners if such was the fact, who told us that no doubt such was the practice in a manner con-tenanced by the Executive, and the Hindu Commissioners, partly owing to their good nature and partly owing to the desire of some of them to be in the good graces of the Executive, did not mind about the repairs and improvements, because they would lead to unpleasantness with the Executive. Much as we like to see the Commissioners and the Executive act harmoniously, we are bound to say that the Commissioner s who, either to be in the good graces of the Executive, or to avoid unpleasantness with them, neglected to see the repairs and improvements in the native quarters of the city efficiently done, did not do their duty.

No doubt the present Commissioners were justified in not expanding and raising the rates of Calcutta to the maximum point provided by the law, knowing, as they did, the utter inability of the rate-payers to pay any further increase of rates. Of course, they carried out various improvements in the native town by constructing and opening out new Streets, Squares, and improving bustees, extending the supply of filtered and unfiltered water, extending and laying out under-ground drains; but what we say is, that they should have carried out the improvements on a much more extended scale, and nothing can be more appropriate than the following remarks of the Honourable Mr. Spink made in the Bengal Council, for which we should be thankful to him:—"It is not correct to say that the European community gets better arranged streets and so on at the costs of the native rate-payers. If the native electorate had realised, as the Europeans did long ago, the advantages of wide, clean, and not too crowded streets, they would in season and out of season have striven to improve the insanitary condition which prevails at the Northern end of the town: and they would have insisted on their representatives paying attention to these matters rather than to others, in which public time has been wasted in discussion of questions concerning the erections of verandahs or the appointment of petty "Municipal Officers."

Whilst fully endorsing what the Honourable Mr. Spink was pleased to say, we may venture to submit to the kind consideration of the European Mercantile and Trading communities and the Government the fact that the Commissioners failed to carry out the sanitation of Calcutta for want of adequate funds; the Government instead of bringing out this Bill, which, if passed into law, would virtually transfer from the
General body of the Commissioners all the real powers to the General Committee, should have been pleased to provide them with adequate funds by recasting the finance of the Corporation and imposing a tax that should have touched all kinds of income derived in Calcutta on equal ground, and warned the Commissioners that, if they then failed to carry out the sanitation of Calcutta, their power would be taken away. The recasting of the Municipal finance by the imposition of octroi duties on goods, and the raising of the first and second class License-fees on trades and commerce to reasonable sums a year, would have secured the European Mercantile and Trading communities a reasonable share of representation in the affairs of the Municipality, and would have saved the Government the necessity of bringing out this Bill, whereby the Mercantile representation is founded not on their right or on their merit, but on the assumption that they have a right to be represented, having made Calcutta a centre of commerce.

We are sorry to find that the Bengal Chamber of Commerce and the Calcutta Trades Association, the two most influential bodies in the land, who are so very anxious to have a reasonable share in the management of the Municipal affairs of the city, did not favour the Building Commission with any suggestion as to how the money was to be provided, although they recognised the urgent need for the improvements in the city.

We are also sorry to find that the European Mercantile community do not seem to consider that there is a proportionate ratio between representation in the Municipal Council and the Municipal taxation, and that there are attached to such representation advantages and obligations in equal proportions.

We beg to thank the Building Commission for their kindly having brought to the notice of the Government the fact that the house-owners in Calcutta have to bear a taxation out of proportion to the burdens, which are placed upon the shoulders of the owners of the other classes of property, and that it would be inequitable to force the house-owners alone to pay the expense of a remedy for the existing insanitation of Calcutta, and that it was impossible to raise sufficient money for this purpose by increasing the rates.

We are grateful to the Government for the many benefits which the householders and ground landlords have derived for its making Calcutta the Capital of British India, and beg most respectfully to represent that the Municipal Corporation is not like the Legislative Council a Government Institution within the strict meaning of the term, but a popular institution maintained under the sufferance, control, and guidance of Government, with local taxes raised from the people; and the same sound rule and admittedly good public policy, which make it desirable to have the major portion of the representation, in the case of the Government Institution, in the hands of Government, do not necessarily equally apply to the case of a Municipal Institution; and that no case has been made out, why instead of expanding Local Self-Government, and reducing the number of Government representatives in the Municipal Corporation, it should be so increased as to give the Government the right of electing four Commissioners in the General Committee. We believe, and such belief is shared by persons most competent to judge the incidents which appreciate and depreciate the value of lands in the native quarters of the town, that the Building regulations and the provisions for the improvement of bustees as contained in the Bill if passed into law would depreciate the value of land in the native quarters of the town by at least 50 per cent. and reduce the total amount of the income derived from Municipal rates by at least a third thereof.

We should further submit for the kind consideration of the Government that the sanitation of the great Indian Maritime Cities has become a matter of international concern; and that it is in the interests of the Indian Empire that the sanitation of Calcutta should be made as wholesome as possible; and that for such purposes funds are to be raised by general taxation not only to meet the costs of the opening of congested and unhealthy areas, and providing the city with a permanent staff to carry out the conservancy of the town on a very large scale, but also to meet the deficiency in the amounts of the Municipal rates that may be caused by the fall of the price of lands owing to the Building regulations and provisions for the improvement of bustees.
That the commercial classes who would be principally benefited by the preservation of the international relation of Calcutta with the European Ports, are the most lightly taxed people imaginable in Calcutta; and as they claim a reasonable share in the management of affairs of the Municipality, they should be made to contribute a reasonable share of the Municipal finance.

We would, therefore, taking into consideration the amounts, which the house-holders and ground landlords contribute as taxes on their holdings of the total market-value of less than 40 crores of rupees, beg most respectfully to suggest that the scales of License-fees on commerce and trade be so altered and increased that the total amount of such License-fees, instead of being, as at present, the grossly inadequate and small sum of 2½ lakhs of rupees, may amount to a sum equal to 10 per cent. on the annual profits of Banks derived in Calcutta, and 10 per cent. on the annual profits on the imports valued at 38 crores, and exports valued at 51 crores of Calcutta, deeming such profits to be 6 per cent. on the value of the imports and exports of Calcutta, and such value amounting to 89 crores of rupees per annum; and that a octroi duties on some goods of commerce may be levied, so that the Commercial contribution may be, taking the annual value of commerce to be one-hundred crores of rupees, in proportionate ratio to the contribution the house-owners and ground landlords make together on account of their holdings of the total market-value of less than 40 crores of rupees.

We would further most respectfully beg to submit that in the general interests of the Empire, the Government may be pleased to assist the Corporation, either from the Imperial or Provincial Revenue, with a portion of the costs for the opening out of the congested and unhealthy areas.

We would be wanting in our duties to the house-holders and ground landlords of Calcutta and the Government, were we not to bring it to the notice of the Government, that the house-holders and ground landlords cannot possibly have any objection to the European Mercantile Community having a reasonable share in the management of the Municipal affairs and control of the Municipal finance, provided they contribute a reasonable share of the Municipal finance compatible with their desire for a reasonable share in the affairs of the Municipality; but they will really feel disappointed if the Bill in its present shape be passed into law, and the European Mercantile community be given the right to elect four Commissioners in the General Committee, apparently based not on financial consideration, but on the fact of their having made Calcutta, without any costs to themselves and primarily for their own benefit, a centre of commerce.

The people of India who have no voice in the Government of the country have become accustomed to look upon the boon of Local Self-Government graciously conferred upon them by the Government as the goal of their political aspirations, and the action and constitution of the Corporation of Calcutta, the first and foremost Municipality of the Capital of India, are ardently watched all over India; and the people of India would feel much disappointed if this Bill virtually disfranchise the rate-payers of the Metropolis of India, by depriving the Corporation as a body of all real powers, and transferring it to the Government or its nominees and the nominees of a section of a community. Surely the rate-payers have not by their action deserved to be deprived of all effective voice in the management of their municipal affairs. It is not for us to say what the Government should or should not do, but we may be pardoned for observing, well might the Government pause to consider, whether or not as a matter of State policy it is worth its while to change the principle of the existing Act, when such change would, we believe, as a matter of fact, cause universal sorrow and disappointment, especially at a time and when the people were asking for extension of Local Self-Government. We beg to draw the attention of the Government of Bengal to the statement made by His Excellency Sir A. Havelock, in reply to the address from the Municipal Commissioners of Srirangam, who requested the restoration of certain elective rights which his government curtailed. His Excellency the Governor while promising that his government would take the first suitable opportunity for granting the request, said "I will just here make the remark, that while I and my government are in warm sympathy with municipal institution in this country, we are bound to keep an watchful eye upon them. We look upon municipal institutions as valuable in more ways than
"one. In the first place, they relieve the Government which is already overpowered "by the amount of administrative details which fall upon it of a considerable number "of important duties, but in the second and far more important place, these municipal "institutions serve as a school for teaching the people of this country the duties and "capacities of Self-Government. While, therefore, we value these institutions for these "reasons, it becomes all the more important that we should watch them with zealous "eye. I do not mean to say that this is the only country in which Municipal Bodies "make mistakes, and even do worse than mistakes, among far more advanced com- "munities than those among which I am living at the present moment. Municipal faults "and municipal crimes, I may say, are of very frequent occurrence. I regret to "confess you must not imagine from my admission in this way, that I mean at all "to encourage you to believe that we look lightly upon these faults or mistakes to "which I allude. The lesson, I hope, you would take from me, if you would take any "lesson at all, is that you are to set an example to the more enlightened Munici- "palities, who are guilty of the shortcomings to which I have been obliged to allude.

Now we would take this opportunity of getting that portion of Section 122 of the existing Act, which is reproduced in Section 165, clause (b), so far as it relates to the valuation of Buildings erected not for letting purposes, amended by striking out the words "5 per cent.," and substituting in its place "1 to 11 per cent." according to the different scales of value, or the annual letting value of the land on which the house is built.

The section runs thus:

"The annual value of any building not erected for letting purposes, "and not ordinarily let, shall be deemed to be 5 per cent. on the sum "obtained by adding the estimated present cost of erecting the building, "less a reasonable amount to be deducted on account of the depre- "ciation, if any, to the estimated value of the land valued with the "building as the part of the same premises."

It is an admitted fact that there are lands within the Municipal limits of the value of Rs. 16 to Rs. 60,000 per cottah, and that there are lands which are let out at an annual rent from Rs. 3 to Rs. 2,400 per cottah; and so far as this section values these kinds of lands on which residential houses are built, such valuations are equitable and fair; but as it fixes the annual value of the buildings at the uniform rate, by deeming it to be 5 per cent. on the present costs of the buildings, no matter whether the land on which the building is constructed be of the value of 16 rupees or sixty-thousand rupees per cottah, or the letting annual value of such land be Rs. 3 or Rs. 2,400 per cottah, it makes the annual valuation of the building built on land of the value of Rs. 16 per cottah, or of the letting annual value of Rs. 3 per cottah, at once excessive by 50 per cent. of its actual annual letting value; and it also makes the annual valuation of the building on land of the value of Rs. 60,000, or on land of the letting annual value of Rs. 2,400, at once less by 95 per cent. of its actual annual letting value. The scales of value or annual letting value of lands depreciate and appreciate the value of the buildings erected on them, though the costs of the buildings be one and the same. A building erected at the remotest part of the Municipal area at a cost of Rs. 25,000 on five cottahs of land of the value of Rs. 100, would scarcely find a purchaser for Rs. 5,000 plus Rs. 100 the value of the land, or a tenant willing to pay 1 per cent. annually on the cost of the building plus 5 per cent. on the cost of the land. Whereas a building erected at the cost of Rs. 25,000 on five cottahs of land of the value of Rs. 60,000 per cottah, would easily secure a purchaser willing to pay Rs. 90,000 for the building besides the value of the land, or a tenant willing to pay 15 per cent. as annual rent on the cost of the building besides 5 per cent. on the cost of the land.

This section also makes the one and the same man, who builds two houses side by side in the same street and at the same costs, liable to be differently assess- ed, should he elect to reside in the one house, and let out the other to tenants; because it is a well-known fact that tenanted houses in native portion of the town, a few places being excepted, fetch from 1 to 3 per cent. of gross annual rent on
the total costs of the house and the land, and are valued accordingly by the Corporation.

Fortunately for us, we have at present at the service of the Corporation and holding its higher posts, a good number of really efficient and conscientious gentlemen, which it is seldom our lot to see at one and the same time; and we appeal to the worthy Assessor and the Assistant Assessors to the Corporation to say, whether in valuing buildings not built for letting purposes at Burra Bazar and Old China Bazar and Radha Bazar, they have not felt that deeming such valuation to be 5 per cent. on the present costs of such buildings, was inadequately low when as a matter of fact they have valued the adjoining buildings, built for letting purposes, by deeming it to be 25 per cent. on the costs of such buildings, besides the letting value of the lands; and also to say, whether in valuing a building built not for letting purposes, on a piece of land situated on the borders of Municipal limit, of the market-value of Rs. 20 per cottah, they have not felt that to deem 5 per cent. on the present cost of such building, as the annual value thereof was in excess by 5ths of its real letting value; and that they were all along doing acts of gross injustice in carrying out the letter of the law.

When buildings erected at the same costs but built on lands of different localities fetch different kinds of rent, varying from 1 to 25 per cent., is it fair we ask to value the same by deeming it at the uniform rate of 5 per cent. on the present costs of such buildings? We may therefore hope that the most able defender of the principle embodied in this section would not charge us with the desire to have the assessment of residential houses lessened when we desire to substitute 1 to 11 per cent. according to scales of value, or the annual letting value of the land on which the house is built in the place of 5 per cent., thus giving an average rate of 6 per cent. in the place of the uniform rate of 5 per cent.

We are also sorry to see that in the face of the most urgent sanitation of town not being carried out for want of funds, and notwithstanding the fact, that there is a large number of competent persons belonging to different communities, ready and willing to act as Commissioners without any fee, for the simple honour which the post carry with it in India, the Legislature has thought it fit to provide a fee of Rs. 32 for every member of the General Committee, and Rs. 16 for every member of a sub-committee, for each meeting of the said committee and sub-committee at which a quorum is present and business is transacted, and which he attends from the beginning to the end. We venture to submit that the representatives of the house-holders and ground landlords would be patriotic enough to act as Commissioners without any fees, and that the members of the Commercial community, who have so much stakes in the affairs of the Municipality, would be able to get qualified persons to act as Commissioners without fees.

The power given to the Commissioners under the existing Act to deal with bustees was quite adequate, and we fail to see any necessity for giving them more extensive power to deal with bustees. Under the existing Act, bustee means a plot of bustee land not less than 10 cottahs in area, bearing one number in the Assessment Book, or a collection of such plots adjacent to one another, exceeding in aggregate one bigah in area, but under Section 3, Sub-section 5 of the present Bill, bustee means 'a piece of land on which huts are erected, without any limitation to measurement, and even one cottah of land might be considered a bustee.

By Section 4 of the Bill, power is given to the General Committee, in case of doubts, to decide whether any particular land is or is not a bustee land, as defined in Section 3, and their decision shall be final. Now this would absolutely place the owners of the bustee at the mercy of the Commissioners, who should be disputants and judges of the matter in dispute at one and at the same time, and we submit that this power should not be given.

The provisions in the Bill for re-allotment of bustees are quite unnecessary and unworkable, and will put the owners of bustees into much inconvenience and hardship, and depreciate the value of the bustee-land by 50 per cent. if the re-allotment and other clauses in the Bill affecting the bustee-land be passed into law.
The provision in the Bill to supply water for domestic purposes through ferules of different sizes to houses, according to the scales of assessment, though equitable on principle is not desirable; a man living in a highly assessed building but with a small family, may not require as much water, as a person with a large family living in a lowly assessed house may, and as there is no form of charity more deserving than giving water to the thirsty, we believe that the general body of rate-payers would not object to a house-holder getting more water than what he pays for, provided he really wants it.

The Sub-sections 2 and 3 of Section 238 would prevent the poor people, mostly living in bustees, to carry away water from the premises to which it is supplied, and any provision of law which deprives the poor of drinking water, because they cannot pay for it is not desirable. We further see no necessity for empowering the Chairman to cut off the water-supply daily to any Block, as soon as it has received its statutory supply, when Section 229 provides the Chairman with power to charge for the excess supply to any Block than the statutory allowance of 3,000 gallons for every rupee.

We further apprehend that the provision of the Section 229 would punish the man, who may have not wasted the water along with the man who might have, making both the innocent and the guilty man to pay for the waste of water alike, and we submit that this is not equitable and proper.

We do not see the reasonableness of supplying water to the ships lying at the port gratis, when the Commercial contributions to the water-rate would, as a matter of course, be very insignificant. The Shipping community can well afford to pay for the water it uses, and it is only in the case of poor people, that the Corporation should dispense with the payment for the water such people use.

We further say that it would not be equitable to supply the Riparian Municipalities with water at cost price, when the rate-payers would be obliged to pay rupee one for three thousand gallons; and taking into consideration the enormous outlay of capital which the Corporation put in the water-works, it would be most proper in calculating the cost price to take into account the interest to be paid on the sinking fund, and the tear, wear, and cost of repair and replacing the machinery and water-pipes.

We are extremely sorry and surprised to see the Land Acquisition Act is subjected to the amendments mentioned in Sub-sections (a), (c), (d) and (e) to Section 585 of the present Act, although we deem it our duty to support the Sub-section (f) with all its provisos, without which it would be really difficult to fully improve the sanitation of Calcutta, and we give the following reasons under their respective heads, why we object to the said Sub-sections (a), (c), (d) and (e) respectively: (a) The Chairman of the Corporation being the person vitally interested in the acquisition of land, we venture to submit that it would not be proper to include in the expression “Collector,” the “Chairman” or any other officer appointed by him to perform all or any of the functions of a Collector under the Land Acquisition Act; (c) This sub-section for the purpose of clause 1 of Section 29 of the Land Acquisition Act would presume the market-value of land and building until contrary is shown to be 25 times of the annual value of the property, as entered in the Assessment Book under Chapter XI, of this Act, if the land and building have been re-valued under the provision of the Section 166 of this Bill; and whilst admitting that the presumptions as regards buildings and pucca houses would be very useful and near the mark for arriving at a fair valuation, we say that it would be a very dangerous one in cases of bustees and other vacant lands, which are bought and sold not on the basis of Assessment, or on the sum at which the land might be expected to let to a tenant, but at a value which a purchaser would pay for a building site in the locality; and when evidence might be brought forward to shew that the value of such land was from 75 to 125 times of the assessment: (d) The unhealthy area that may be declared under Section 457 of the Act: may include bustee and other vacant land, and to deem the market-value of such land to be 25 times the annual value of the property as entered in the Assessment Book would, in cases of generality of bustees and other lands, amount to partial confiscation of private property if this sub-section is passed into law, because it is a well-known
fact that bustee lands in Calcutta fetching a gross annual income from 9 to 12 rupees per cottah would easily find a purchaser willing to pay Rs. 1,000 to 1,250 per cottah for building purposes. With due regard to the great ability of our respected townsman Babu Kally Nath Mitter, we beg to say that he was much mistaken when he recommended the proper value of lands and buildings to be acquired in Calcutta to be 30 times of the annual assessed value thereof to the Building Commission; and we say it would be quite unjust and inequitable to fix the value of bustee and other lands at 25 or 30 times of the value as entered in the Assessment Book, because such land may be included in an unhealthy area, or to create a presumption fixing such value to be 25 times of the amounts as entered in the Assessment Book; and when as a matter of every day occurrence, lands are bought and sold on the basis, which a purchaser pays for a building site, considering the locality surrounding of gentlemanly neighbourhood and position of the land, irrespective of its assessed annual value, or the probable amount of annual rent the land would fetch if let out to tenant: (e) The reasons as given under the heading (d) would equally apply to the sub-section and so far as it relates to land not included under the headings of C and D. The incidents which determine the value of the land in native quarters are so complex and hard to define that it would be advisable to let the Land Acquisition Act alone leaving it to the Court of Justice to determine the proper value of lands.

As regards pucca houses, together with the lands on which the same may be built, we have already said the presumption and the fixing of the price at 25 to 30 times of the value as entered in the Assessment Book, would be very useful and beneficial.

The Executive of the Corporation are already too strong to be guided by the Commissioners, comprising of the majority of mild Hindus, and the powers of the Executive ought rather to be curtailed than extended. Though the Chairman and other European Officers of the Corporation are legally bound to carry out the orders of the Commissioners, they in practice now and then ignore them in various matters. It is a characteristic of the Hindus to revere and adore their kings and respect their conquerers, and they are always ready to give homage and deference to persons belonging to the nationality of their kings, or conquerers, so long such persons do their duty. No doubt a class of Englishmen in India do not like to see the Chairman and other higher officers to be led or controlled by the natives in municipal matters, but we say that their conduct is not on all fours with the best traditions of the English nation.

Finally, we beg to reiterate that whatever might be the destiny of the Local Self-Government of Calcutta which our Rulers in-their wisdom may be pleased to allot to it, it would be a matter of great calamity if, owing to our want of abilities, we fail to convince the Government that it would amount to an act of partial confiscation of private properties, if the amendments to the Land Acquisition Act as contained in the Bill and stated above be passed into law. By partial confiscation we mean confiscation from 66 to 80 per cent. of the value of the generality of the bustees and other lands, and as nothing can be farther from the intentions of the benign Government under which it is our privilege and good fortune to live than countenance such a measure; we submit that the Government may be pleased to let the Land Acquisition Act alone, an Act passed by the Imperial Government so recently as the year 1894 under grand auspices, after all its provisions having been considered by the highest talents in the land. We intend shortly to publish a list of bustees and other lands bought and sold during the last five years, at prices ranging from 75 to 125 times of the annual assessed value of such lands as contained in the Assessment Book.

THE HATKHOLA DUTT BATEE, 

CALCUTTA, the February 1899. 

MANMATHA NATH DUTT.
The duties of the Chairperson, and, therefore, under Section 61, will carry with it the statutory authority of 'the Commissioners,' but till power is thus assigned, it will, so far as the law is concerned, be ultra vires to exercise it.

The following statutory powers conferred on the Commissioners by the Act are reserved by the Chairperson for himself alone, and should not, for the present, be exercised by any other officer of the Corporation without his approval and signature.——

(Provided that, in the case of absence of Chairperson, or urgency, such orders may be issued by the Vice-Chairperson.)


Assistant Engineer, Drainage Department.—Sections 275, 278, 282, 285, 286, 290, 295, 296, 298, and 394.


Water Works Inspectors.—Section 160.

Drainage Inspector.—Section 290 (Inspect drains, etc.; issue one hour’s notice of intention to clear out drain and remedy defect).

Of course it does not follow that the subordinates will always exercise, without reference to the Engineer, the powers assigned to them; the Engineer should make them clearly understand that they should always consult him in all matters of importance as herefore, and he will be generally responsible to the Commissioners and myself for all orders issued by his subordinates. The object of assigning power is not to limit responsibility, but to enable the subordinate’s action to be legally valid. The same remark applies to the powers conferred on the Engineer.

The Chairperson expects that the Engineer will, as heretofore, truly consult him before issuing any compromising order, or taking any action which ought not to be taken without Chairperson’s knowledge and approval.

The Health Officer will, in a general way, exercise the powers necessary for the efficient performance of duties of the Chief Executive Officer of Health in a large city. He will directly supervise and control what are ordinarily known as the Conservancy Department, the Nuisance Department, and the Bouse and Sanitary Departments. He will also have under his orders the Assistant Health Officer and his own Office, the Food Inspectors, the Medical Inspectors, the Analyst to the Corporation, the Deputy Superintendent of Vaccination and his establishment, all officers and subordinates engaged in the registration of births and deaths, whether at the Registration Office, or at the burning-ghats and burial-grounds, the Gowkhana Superintendent and Establishments, and the Superintendent of the Slaughter-house. All the markets of the town are also placed under his general supervision.

More especially the Health Officer will exercise the statutory powers conferred on the Commissioners in the following sections of the Act:——


Of the above powers, the following may be exercised by the subordinates of the Health Officer enumerated below, subject to his general control:——


Medical Inspectors.—Sections 317, 322, 329, 332, and 344.

Food Inspectors.—Sections 363, 365, 367 and 369.

Analyst.—Section 153 (Test purity of water).

The remarks made, respecting the exercise of powers by the Engineer and his subordinates apply also to those exercised by the Health Officer and his subordinates.

The Collector.—The duties of the Collector are to collect all rates due to the Corporation in Wards 1 to 16, as also all miscellaneous bills made over to him for that purpose by the officers of the Corporation. He should present all rate-bills at least twice (if not paid on first presentation) within the quarter to which they relate, and at the end of quarter, transfer such as are unpaid to the Warrant Superintendent, similarly, after keeping miscellaneous bills for three months and presenting them not less than twice, he should transfer them to the Warrant Superintendent at the end of that period unless any written objection has been preferred by the payee, in which case the bill, with the objection, should be sent to the Vice-Chairperson for orders before its transfer to the Warrant Superintendent.

Apparent, the only statutory power vested in the Commissioners which the Collector should exercise is defined in Section 144. This power is, therefore, conferred upon him in Wards 1 to 16,
The Joint Collector will exercise the same powers as the Collector in Wards 17 to 25.

The Assessor and Surveyor will exercise the powers necessary for the assessment of all houses and bustee lands in Calcutta, and for the survey of all premises regarding which there are boundary disputes. He will have the custody of the survey maps and records of the town. He will also exercise direct control over the Bill Department, and will receive back from the Warrant Department all irrecoverable rate-bills, recover what he can, and lay the rest before the Vice-Chairman for orders.

More especially he will exercise the statutory powers conferred on the Commissioners in the following sections of the Act:


The Warrant Superintendent will, under the general control of the Vice-Chairman, exercise all powers necessary for the recovery by coercive process, of rates or bills due to the Corporation.

He will more especially exercise the statutory powers conferred on the Commissioners by the following sections:

Sections 121, 142, 144, 146, 180, 351, 393, 440, and 451.

The License Officer will, under the general control of the Vice-Chairman, supervise the levy of the taxes on carriages and animals, on professions, trades, and callings, and on the registration of carts; also the licening of hackney-carriages and the recovery of trade-refuse fees, and of fees for the licensing of stables and cow-sheds.

He will more specially exercise the statutory powers conferred on the Commissioners by the following sections:

Sections 73, 79, 81, 83, 84, 86, 87, 88, 91, 93, 94, 96, 98; Second Schedule, 7 (b), 7 (c), 7 (d), 9; and section 431.

Could there be anything more definite or precise than this? Under the law and the order of the Chairman, which has practically all the force of law, the responsibility in respect of any particular section of the Act can be easily and at once brought home to the particular officer entrusted with the working of that section. For instance, the duty of "maintaining and repairing public streets" under Section 210 is assigned to the Superintendent, Roads Department, who is under the Engineer. Thus the responsibility of the work mainly and primarily rests with this officer: he is responsible to the Engineer, the Engineer to the Chairman, and the Chairman to the Commissioners. After this, is it fair and just to say that in the Calcutta Municipal constitution "every thing is fluid and indefinite," and that "the Act renders it impossible to say as regards any given matter in what part of the Corporation the Executive resides or indeed whether there is any Executive at all?"
APPENDIX.

The Constitution of Calcutta consists of one Chairman, one Vice-Chairman, and 75 Commissioners—partly elected and partly nominated, in the proportion of 2:1. Of the 75, fifty are elected by the rate-payers, and fifteen are appointed by the Local Government, four by the Bengal Chamber of Commerce, four by the Calcutta Trades Association, and two appointed by the Calcutta Port Trust. The Chairman is appointed by the Local Government and the Vice-Chairman by the Commissioners in meeting. But it is not proposed to amend this part of the Act; the Bill, His Honour has observed, “leaves untouched the number of Commissioners and the existing methods of electing and appointing them.” It does not alter the franchise nor does it reconstruct the present arrangement ofwards.” In this connection it may not be out of place to mention that the present constitution, with slight modifications, has been in existence ever since 1875; it was adopted in 1875, and again in 1889, after a very full and thorough discussion of the question from all stand-points, by the public at large, including every section of the community.

But Sir Alexander Mackenzie’s difficulty has evidently not been so much with the constitution itself as with the powers and functions of the Corporation and its mode of conducting business. He says:

“The Act vests in the Commissioner all powers, whether they are such as a large deliberative body can properly exercise or not; but it allows the Chairman to exercise all the powers vested in the Commissioners except those reserved to the Commissioners in meeting, subject to such limitations and conditions as may be imposed, before or after he has acted under this power by a resolution of the Commissioners. It further confers an unlimited power of controlling the Chairman by the action of committees. By thus failing clearly to define the powers of the Executive, the Act renders it impossible to say as regards any given matter in what part of the Corporation the Executive resides or indeed whether there is any Executive at all.”

To any body acquainted with the details of Municipal administration these observations of His Honour must appear to have proceeded from absolute ignorance of the daily practical working of the Act. It is true that all powers are vested in the Commissioners; but, with the exception of a few, they are practically exercised, not by the large deliberative body, as Sir Alexander Mackenzie would seem to suggest, but by the Executive to whom all the powers are delegated. The Commissioners, as a body, only exercise appellate powers, keeping a strict supervision and general control over the action of the Executive Officers of the Corporation. The section of the Act which deals with this matter is 64, and runs as follows:

The Vice-Chairman will exercise more immediate control over the Account Department, the Warrant Department, the License Department, the Store Department, the Treasury and the Loan Department. He will, in general, discharge the duties of a Controller of Accounts, pass bills subject to Budget sanction, sign cheques, and satisfy himself that all receipts are properly accounted for. He is entrusted with the seal of the Corporation and is appointed by the Local Government and the existing methods of electing and appointing them. He is entrusted with due authority to pass it. He is entrusted with the seal of the Corporation and is appointed by the Local Government and the existing methods of electing and appointing them.

In the absence of the Chairman, or in cases of urgent necessity, he will exercise the powers enumerated above as reserved to that officer, and will, of course without any assignment, exercise the powers of the Commissioners under any other sections as occasion may call for it.

The Secretary is empowered to sign all letters issuing on behalf of the Commissioners, or of the Chairman, and all orders, after satisfying himself that the order has been passed by an officer entrusted with due authority to pass it. He is entrusted with the seal of the Corporation and with the custody of valuable documents, contracts, and records. He will expressly see that all notices of meetings are duly issued, and that the terms of the Act regarding such notices are complied with.

Wherever any section of the Act empowers the Commissioners to serve a notice requiring any person to take any action, the notice must be signed by the officer to whom the powers of directing the issue of the notice have been delegated under the present rules. The Secretary is, however, authorized to sign notices on behalf of the Chairman or the Vice-Chairman on his satisfying himself that the Chairman or Vice-Chairman has explicitly or impliedly authorised the issue of notice.

The Engineer will exercise the powers necessary for the efficient performance of the duties of a Chief Engineer in a large city. He will directly supervise and control what are ordinarily known as the Water Works Department, the Drainage Department and the Road Superintendent’s Department. He will also have under his orders the Workshop Superintendent and Workshop Establishment, the Municipal Railway Establishment, and the Salt Water Lake Establishment. The maintenance and repair of all the Municipal buildings and machinery is also placed under his general supervision.

More especially the Engineer will exercise the statutory powers conferred on the Commissioners in the following sections of the Act:

Of the above powers the following may be exercised by the subordinates of the Engineer, enumerated below, subject to his general control:—

**ASSISTANT ENGINEER, WATER WORKS.**—Sections 154, 155, 157, 158, 159, 160, 161, 162, 165, and 169.

The Chairman may exercise all the powers vested by this Act in the Commissioners:

Provided that he shall not exercise any power which by this Act is directed to be exercised only by the Commissioners in meeting. Nor shall he act in opposition to, or in contravention of, any orders passed by the Commissioners at a meeting; and if any order passed by him under the authority vested in the Commissioners is brought before a meeting of the Commissioners and modified or disapproved of by them, the Chairman shall, as far as possible, modify or cancel such order so as to bring it into conformity with the order of the Commissioners in meeting.

* * *

All powers which may lawfully be exercised by the Chairman shall be deemed to have been exercised by him if exercised by any Subordinate officer acting in the execution of the duties assigned to him by the Chairman.

Thus it will be observed, the law has laid down certain powers to be exercised by the Commissioners in meeting, and by them alone, and these are distinctly specified in Sections 15, 25, 38, 41, 45, 47, 48, 49, 59, 62, 63, 64, 65, 66, 67, 70, 71, 75, 99, 100, 102, 102 (f), 103, 103 (c), 104, 104 (c and d), 105, 154, 155, 156, 168, 200, 204, 208, 216, 217, 219, 258, 259, 262, 268, 268, 314, 316, 317, 328, 334, 335, 349, 341, 343, 345, 357, 359, 354, 355, 359, 360, 361, 372, 377, 378, 381, 384, 397, 398, 400, 401, 402, 403, 405, 406, 409, 411, 412, 413, 439, 457, and 458. A cursory perusal of each of these sections will show that almost all of them deal with questions involving large issues, expenditure of money, principles of administration, etc., and requiring full and thorough discussion by such a deliberative body as the Corporation. The other powers, involving executive work are exercisable by the Chairman or by his subordinate officers acting in the execution of the duties assigned to them by him.

This is the law and practice, not only in force at present, but it has been so ever since 1853, when for the first time, the Justices of the Peace for the Town of Calcutta were constituted into a corporate body for the purpose of carrying out the Municipal administration of Calcutta. The analogous section in Act VI of 1860 ran as follows:

**XXVIII.**—The Chairman or Vice-Chairman shall have all the powers vested by this Act in the Justices; and they may, respectively, exercise the like powers at all times in carrying out the orders of the Justices or in executing any works sanctioned by them and generally in the management of the business aforesaid. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to act in opposition to, or in contravention of, any order of the Justices, or to exercise any power which it is by this Act expressly declared shall be exercised only by the Justices at a meeting.

Again in 1876 when the elective system was first introduced into the Municipal Government of Calcutta, the identical section was re-enacted and formed Section 53 of Act IV of 1876. In these two Acts the assignment of powers by the Chairman to his subordinate officers was not clearly set forth, hence it became necessary to add the penultimate clause of Section 61 of the present Act. When this Act came into force in 1889, the first thing that the then Chairman (the late Sir Henry Harrison) did was to specifically assign the various executive powers under the Act to the different officers under him, and that assignment has since been practically confirmed by every succeeding Chairman. The following extract from the order of the Chairman will show how definitely the executive function on behalf of the Commissioners. Any directions given by the Chairman have the effect of limiting the executive functions on behalf of the Commissioners. Any directions given by the Chairman.

By this section (Section 61) the Chairman may exercise all the powers vested in the Act in 'the Commissioners.' This, of course, does not include the powers vested in the Commissioners in Meeting, and it is subject to certain limitations set forth in the next paragraph. This general power suffices, so far as the Chairman is concerned, to enable him to carry on the executive duties of the Corporation.

As regards the Vice-Chairman, the Acts says that he may exercise the same authority as the Chairman on behalf of the Commissioners subject to his general direction and control. So far as the Vice-Chairman is concerned, therefore, no further action is necessary to enable him to exercise his executive functions on behalf of the Commissioners. Any directions given by the Chairman have the effect of limiting and controlling, not of amplifying, his powers, which are complete without any specific assignment.

As regards the other executive officers of the Corporation, however, the provision made for the exercise by them of their functions was, after much discussion and consideration in Select Committee, finally embodied in the following clause:

'All powers which may lawfully be exercised by the Chairman shall be deemed to have been exercised by him if exercised by any subordinate officer acting in the execution of the duties assigned to him by the Chairman.'

The effect of this is that it is necessary for the Chairman to assign definite duties to all officers other than the Vice-Chairman who are to exercise any of the powers vested in 'the Commissioners' by the Act. Such duties having once been duly assigned, the order of the officer concerned will have
SIR JOHN WOODBURN, K.C.S.I.

Lieutenant-Governor of Bengal.

The humble Memorial of the Inhabitants of Calcutta in public meeting assembled

Most respectfully sheweth

That Your Honor's Memorialists venture to approach you with this their memorial as a humble protest against the Bill now under the consideration of the Bengal Legislative Council, entitled "A Bill to Amend the Law relating to the Municipal Affairs of the Town and Suburbs of Calcutta, and to authorise the extension of the same to the Town of Howrah."

2. That Your Honor's Memorialists view the Bill aforesaid, which they beg leave hereinafter to describe shortly as the Calcutta Municipal Bill, with great alarm, for it threatens Local Self-Government in Calcutta with virtual extinction, and it will, if passed into law, place the residents of Calcutta almost at the mercy of the Municipal executive, the subordinate members of which have seldom been distinguished by a scrupulous honesty, unbiased justice or a kindly regard for the poor.

3. That Your Honor's Memorialists are thankful that the privilege of returning members to the Corporation as Municipal Commissioners, is not taken away from such of the residents of Calcutta as would be qualified to be voters, nor is curtailed in the number of Commissioners to be elected. But they observe with regret that it is proposed materially to curtail the powers of the Commissioners in regard to the municipal administration of the town, and limit the control they have been accustomed to exercise over the executive officers of the Corporation.

4. That Your Honor's Memorialists cannot but regard this reduction of the powers of their representatives as a punishment inflicted on themselves, and they feel that the punishment is one which they have done nothing to deserve. They have so far held their representatives to be responsible to themselves for their conduct as Municipal Commissioners, but, should the Bill be passed into law, the Commissioners, with the exception of the four that might sit on the General Committee, would have so little power or duty that their responsibility to their constituents would almost vanish. The gentlemen who are Commissioners to-day will not be Commissioners for ever. Your Honor's Memorialists, therefore, feel that if any Commissioners of to-day or of past times have failed in their duty, the, rate-payers of Calcutta should not be visited with a punishment which in justice ought to fall on individual offending Commissioners. A system is permanent, individuals are not. And Your Honor's Memorialists earnestly hope that the system of Municipal Government in Calcutta will not be changed for the faults, should there be any, of this or that commissioner at this or that period, and that the rate-payers will not without a warning be deprived.
of a privilege which they have enjoyed for twenty-two years, which they highly value, and which, so far as they are aware, they have done nothing to forfeit. Your Honor's Memorialists beg leave to observe that their representatives on the Corporation have on the whole done their work to the satisfaction of their constituents, for they have materially improved the sanitary and structural condition and the aesthetic aspect of Calcutta, and have served to interpret, and, as far as possible, satisfy the wants of their constituents.

5. That Your Honor's Memorialists have not been informed of the grounds on which it has been decided to alter materially the constitution of the Calcutta Municipality. If a great deal yet remains to be done in the way of improving the sanitary or structural condition of Calcutta, it does not follow as a necessary inference that these wants are the result of the present constitution of the Corporation, and would be removed if the constitution was altered in the direction of an increased centralisation. The work of a century cannot be done in a quarter of the period; a work that demands a crore of rupees cannot be completed with a quarter of the money, whatever the constitution of a Corporation may be. Your Honor's memorialists need hardly observe that the benefits or evils of an administration, municipal or other, do not invariably and solely depend on the constitution of the administering agency, but depend on a variety of other causes. Whatever the shortcomings of Calcutta in its sanitary or structural aspect may be, they would not convict the Municipal Commissioners of perversity or incapacity unless it was seen that with the time and resources at their command they could have done a great deal more. Besides, the actual doing of work is always the business of Executive Officers, and Commissioners would be held to have done their duty if only they had directed the proper work to be done and found the means for doing it.

6. That Your Honor's Memorialists observe that though no case has been made out against the present constitution of the Corporation, the constitution proposed in the Calcutta Municipal Bill has been described as superior to it. Sir Alexander Mackenzie as Lieutenant-Governor of Bengal said in a speech at a meeting of the Bengal Legislative Council on the 26th February, 1898:—“It (the Bill) provides the Corporation with an efficient Executive and interposes between the main body of the Commissioners and the Chairman a working Committee of twelve elected and appointed so as to represent the three chief interests in Calcutta—the Government, the commercial community, and the residents. We have made use of the experience of Bombay, which Mr. Risley was specially deputed to examine on the spot. The functions of the three Municipal authorities—the Corporation, the General Committee and the Chairman—are precisely defined and carefully distinguished. To the Corporation is reserved the power of fixing the rate of taxation, of passing the Budget, and of deciding all the large issues which can properly be discussed by a deliberative assembly of 75 members. The Chairman, as in the Bombay Act, is vested with all executive power to be exercised as is laid down in each case, either independently or subject to the approval or sanction of the Corporation or the General Committee.”

7. That Your Honor's Memorialists beg most respectfully to demur to several of the opinions expressed by the late Lieutenant-Governor of Bengal in the passage quoted in the preceding paragraph. Having read the provisions of the Bill with care and attention they do not discover that the Bill provides the Corporation with an efficient Executive with more certainty or in a more easy way than
the present law does. Efficiency, Your Honor's Memorialists submit, is not to be secured by laws. If His Honor meant that efficiency was to be secured by exemption from control, your Honor's Memorialists are not prepared to admit that unchecked freedom is the necessary and sufficient condition of efficiency. Your Honor's Memorialists beg leave to submit that in a scheme of administration professing to be one of Self-Government, the Government and the Commercial Community should not severally receive the same degree of representation on the working body as the residents or rate-payers. Government and the Commercial Associations are represented on the Corporation under the present law. The Calcutta Municipal Bill by giving them the power of direct nomination to the General Committee favours them in a special way which invests them with preponderant power and destroys the consistency of the scheme. By constituting three co-ordinate authorities, namely the Corporation, the General Committee and the Chairman, the Bill creates a division of responsibility which cannot conduce to the success of municipal administration. The Chairman's functions will be, in most cases, delegated to inferior officers who can never be trusted with important and practically irresponsible power.

8. That Your Honor's Memorialists regret to observe that while in many respects the constitution of the Bombay Municipality is followed in the proposed scheme, some of the popular elements of that constitution are not reproduced in it. In Bombay the President of the Corporation, that is, the officer who presides at meetings of the Corporation and its committees, and who is distinct from the Chief Executive officer of the Corporation, called the Municipal Commissioner, is appointed by the Corporation itself from its own body and is not appointed by the Local Government, as in Calcutta. (Section 37, The City of Bombay Municipal Act, III of 1888.) In Bombay again, out of the total number of 72 Councillors, who correspond to the Municipal Commissioners of Calcutta, only 2 have to be elected by a commercial body, namely the Bombay Chamber of Commerce, 36 being elected at ward elections, 16 by the Justices, 2 by Fellows of the University, and 16 are appointed by Government. (Section 5) The Standing Committee in Bombay, corresponding to the General Committee in Calcutta, consist of twelve councillors, eight of whom are appointed by the Corporation and four by the Government (Section 42). It is obvious that in a committee so constituted the popular or elective element predominates over the official or nominated element. The proposed constitution of the General Committee in Calcutta is entirely different, the elected Commissioners, the Government, and the Commercial Associations, mainly European in their constitution, being each represented by four Commissioners.

9. That Your Honor's Memorialists also regret to observe that to the Corporation has been reserved scarcely any material power except that of fixing the rate of taxation and of passing the Budget, and they are surprised to notice that even this power is subject to many limitations which may have the effect of rendering it nugatory. The Corporation has indeed the power to pass a Budget, or to refer it back to the General Committee, or to adopt it, subject to such alteration as it may think fit. But the General Committee have the power to increase budget grants, and make additional grants (Section 120) and to reduce or transfer budget grants (section 121) without the previous sanction of, or previous reference to the Corporation. If the General Committee are to have such large powers of amending the budget, the control of the Corporation over the budget may come to be nominal. The freedom of the Corporation in fixing the Budget
is even more seriously curtailed by Section 118 which enacts that the Budget Estimate must make adequate and suitable provision for each of the matters referred to in clauses (a), (b), and (c) of Section 114. It appears from clause (a) of Section 114 that in framing the Budget Estimate the General Committee must make adequate provision for such services as may be required for the fulfilment of the duties imposed on the Corporation by Section 21. A long list of expensive duties is prescribed by Section 21. Neither the General Committee nor the Corporation will have much of a free hand in determining the Budget when they are tied down by the clauses just cited.

10. That Your Honor's Memorialists are grateful for the assurance given by Your Honor in the Statement made in Council on the 12th of October last, to the effect that the Bill will be so far modified that the General Committee shall not exceed the budget allotment on any project without the express sanction of the Corporation unless within reasonable limits by way of re-appropriation. But they regret to observe that there is apparently no intention on the part of the Legislature to modify the other provisions of the Bill referred to in the preceding paragraph, allowing other interferences with the Budget by the General Committee than exceeding the budget allotment on any project. They also notice with surprise that under the Bill a difference of opinion between the Corporation and the General Committee as to the sufficiency of a Budget Estimate shall have to be referred to the Local Government whose decision shall be final. (Section 118). Such a provision they feel to be contrary to principles of Self-Government and not calculated to contribute to the efficiency of municipal administration.

11. That Your Honor’s Memorialists are also grateful for the assurance that the duty of sanctioning the bye-laws shall be given to the Corporation instead of to the General Committee. But Your Honor's Memorialists beg leave to observe that it is not merely in such kinds of work as sanctioning the bye-laws that the Corporation can be most useful. Legislative functions are not the most important that an administrative body has to discharge. The Corporation, as a self-governing body, has to be a control on the executive officers and the Executive Committee, not interfering with them in the details of every-day work but reserving itself as a Court of Appeal. Your Honor’s Memorialists have reasons to believe that if an inquiry was held it would be found that according to the present law and practice, the Corporation, though possessed of ample powers of interference, do in the vast majority of instances ordinarily sanction decisions of Committees as a matter of course, that when they are doubtful of the propriety of a decision they send the case back to the Committee which passed it, and that only in the clearest cases of error they reverse the decisions of Committees.

12. That Your Honor's Memorialists have been greatly grieved to notice the encroachment which the Calcutta Municipal Bill makes on the system of Local Self-Government in the town. They consider such an encroachment to be manifest from two facts, first, the constitution of the General Committee, second the powers of the General Committee. The General Committee is to consist of 4 members elected by 50 representatives of 25 wards of the town and suburbs, 4 members elected by the Commercial Associations out of their 10 representatives, and 4 members appointed by the Government out of its 15 nominees on the Corporation. The inequality of proportion and the intrinsic inadequacy of representation of the rate-payers on a Committee so constituted, are too obvious to need comment. But the anomalous constitution of the General Committee would
not have been of much consequence if its powers were not large, if at any rate its decisions were not final until confirmed by the Corporation. Under the Bill, however, the powers of the Committee are very large, and except in a very few matters, most important of which are the Budget and the Bye-laws, the decisions of the Committee would not need confirmation. The General Committee, also, and not the Corporation would appoint the higher officers. The General Committee would meet once a week, and the Corporation once in three months. The General Committee would, under the constitution proposed, be, in fact, the ruling body of the Corporation, and the Corporation itself a body for merely registering the decrees of the Committee. The reality of Self-Government under the proposed scheme is, therefore, to be tested by the constitution of the General Committee and not by the constitution of the Corporation. The Corporation with its 50 representatives of the wards would be as little self-governing as it would be with 5 or 500, so long as the all-powerful General Committee consisted of only as many representatives of the Wards as there would be representatives of Government and of the European Commercial Associations.

13. That Your Honor's Memorialists beg leave to submit that an equal representation of rate-payers, of Commercial Associations and of the Government on the General Committee would be contrary to all principles of Self-Government and would not be conducive to administrative efficiency. Commercial men, native and European, would be entitled, as they are now, to vote at ward elections and to be Commissioners. This power is largely exercised, and not only do commercial men vote at elections but some of them have been elected as representatives of the wards. Additional representation of Commercial interests is secured when, as in the present law and the proposed law, the Commercial Associations are empowered to elect 10 representatives to the Corporation. Representation of Commerce would thus seem to be already more than adequate. Your Honor's Memorialists are, therefore, surprised to observe that it is proposed to give further representation to Commerce by empowering the Commercial Associations to elect four representatives directly to the General Committee. If any of the four representatives of the Ward Commissioners should happen to be commercial men, the element of Commerce on the General Committee would be preponderant.

14. That Your Honor's Memorialists crave permission to observe that in this country the Government and the representatives of European Commerce do not form different parties, and that there is every reason to believe that official and Commercial Members of the General Committee will think and feel alike. Diversity of opinion under such circumstances can only arise between the representatives of the wards on the one hand, and the nominees of Government, the representatives of the Commercial Associations, and the Chairman, who is an official, on the other. Apart from all objections on grounds of principle, which are manifest, a Committee so constituted can never be practically successful. It is the parts of the town inhabited by the native population, whose sanitary wants are the greatest; it is the native population which is most liable to be harassed by the subordinate officers of the Corporation; it is native prejudices that are most liable to be touched by particular rules or orders; and generally, it is native interests with regard to which, more than anything else, difficult questions may arise in
municipal administration. A body mainly European in its constitution, sympathies and prejudices, will, therefore, be ill fitted to manage municipal work successfully.

15. That Your Honor’s Memorialists cannot but feel that the system proposed of offering fees to members of Committees for attendance at meetings would be retrograde and demoralising. Those who do not take interest enough in municipal questions to be able to attend meetings without a fee, can only take a sort of professional interest when their attendance is obtained only by the bait of a fee. To men of a high position the fee prescribed, namely 32 Rs. for attendance at meetings of the General Committee and 16 Rs. for attendance at meetings of Sub-Committees, may be attraction enough barely to make them attend; from a professional point of view it cannot appear to them adequate for making them take pains in studying questions. In no Municipality, District Board, or any other representative body in the interior of the country, do the members receive fees for attendance at meetings; and for the last 22 years several Commissioners in Calcutta have, at considerable personal sacrifice attended many meetings, prompted only by interest in their public duty. The new system of fees will, therefore, it is feared, be bad as an example to the country, and demoralising to the recipients thereof, and tend to create a factitious and make-believe interest in the work of Committees.

16. That Your Honor’s Memorialists fully believing that Local-Self-Government in Calcutta had proved a signal success, were in hopes that their powers and privileges and those of their representatives would be enlarged; especially as under rules recently made by the Government of India under the Indian Councils Act the Corporation had been created a constituency for returning a Member to the Bengal Legislative Council. They had hopes, for instance, that, as in Bombay, the Chairman of the Corporation would be required to be elected by the Corporation itself. Great is their disappointment to find that under the Calcutta Municipal Bill their existing rights of election are to be made nugatory by a serious curtailment of the powers of their representatives, and that Self-Government instead of being enlarged is to be limited even more than it has been in Bombay or in many parts of the interior of Bengal, and is indeed to be virtually extinguished.

Your Honor’s Memorialists, therefore, humbly pray

That your Honor will be graciously pleased not to proceed in Council with the Calcutta Municipal Bill, but to lay it aside; and, should some scheme of Municipal reform, constitutional or other, appear to Your Honor necessary and desirable, that Your Honor will be pleased to hold an inquiry and invite opinions, to be submitted within a given time, from the Corporation, other public bodies and the public of Calcutta generally, before finally settling the scheme of reform.
The humble Memorial of the Inhabitants of Calcutta in public meeting assembled.

Most respectfully sheweth

That your Honor's Memorialists venture to approach Your Honor with this their humble protest against the Bill now under the consideration of the Bengal Legislative Council, entitled 'A Bill to Amend the Law relating to the Municipal Affairs of the Town and Suburbs of Calcutta and to authorise the extension of the same to Howrah', which Your Honor's Memorialists crave leave hereinafter to describe shortly as the Calcutta Municipal Bill, or as the Bill.

2. That Your Honor's Memorialists crave permission to state that they view the Calcutta Municipal Bill with great alarm, for several of its provisions, when it is passed into law, will encroach seriously on the rights and comforts of the people of Calcutta, and on the rights of their representatives.

3. That as the Bill is a very large measure, and as all those of its provisions which have alarmed and aggrieved the inhabitants of Calcutta are too numerous to receive adequate consideration in a single meeting, Your Honor's Memorialists beg leave to limit their protest in the present memorial to those provisions of the Bill which relate to the valuation, for the purpose of assessment of rates, of buildings and huts, and to the procedure for realising the rates due in respect of buildings.

4. That Your Honor's Memorialists beg leave to submit that the provisions of the Bill relating to the valuation of buildings and huts are substantially the same as those of the existing law, namely Act II (B.C.) of 1888, and the protest which Your Honor's Memorialists desire to make is not against any proposed innovation in the law, and but against a confirmation, continuation or re-enactment of the present law on the subject, which law they submit is unfair and unreasonable.

5. That the principle of valuation of houses and lands, as recognised in Act IV (B.C.) of 1876 was as follows:

   'The estimated gross annual rent at which any house or land liable to rate under this Act might reasonably be expected to let from year to year shall, for the purposes of any rate to be imposed under this Act, be held and be deemed to be the annual value of such house or land.' (Section 104.)

That the principle of valuation of houses and lands, as recognised in the existing Municipal law, namely Act II (B.C.) of 1888, is as follows:

"For the purpose of assessment under this Act, the annual value of land and the annual value of any house built for letting purposes, or ordinarily let, shall be the gross annual rent at which such land or house might reasonably be expected to let from year to year, less, in the case of a house, an allowance of 10 per cent. for the cost of repairs, and for all other expenses necessary to maintain the house in a state to command such gross rent."
That the provisions of the existing law in regard to the valuation of houses and lands, are reproduced in substance in Section 165 of the Calcutta Municipal Bill.

6. That Your Honor's Memorialists have never been satisfied with the law embodied in Section 122 of 'Act II (B. C.)' of 1888; that the rate-payers of Calcutta submitted Memorials to the Hon'ble Sir Stewart Bayley, then Lieutenant-Governor of Bengal, and to His Excellency the Governor-General in Council, complaining of the unfair principle and the harsh operation, actual and possible, of the law in regard to assessment; and that to the great regret of the Memorialists in each instance, the Memorials were rejected and the Act of 1888 was passed and sanctioned, and it remains unaltered.

7. That Your Honor's Memorialists beg leave to submit that if the Municipal Law of Calcutta is at all to be amended or recast, the provisions in regard to assessment of houses and huts should be among the first to receive attention, for they certainly need modification, and Your Honor's Memorialists observe with much regret that the Calcutta Municipal Bill, neither re-establishes the system that prevailed before the year 1889 nor in any way modifies the existing law on the subject but repeats it.

8. That the principle of valuation recognised by Act IV of 1876 had some distinct recommendations. In the first place, it was a principle uniformly applicable to residential houses and tenanted houses. In the next place, it was identical with the principle recognised in the English Rating Acts, presumably embodying the lessons of a long experience, the best ideas of the English people and the practical sense of the English Legislature.

9. That the only reason ever assigned for departing from the analogy of the English law is to be found in a Resolution of the Government of Bengal, in the Municipal Department, dated Darjeeling, the 7th June, 1890, which was an answer to a memorial presented to the Lieutenant-Governor. The following remarks occur in that Resolution: "In England there is no prejudice against living in a hired house; the houses let on hire in a street are generally more numerous than those in the occupation of their owners, and there is no difficulty whatever in ascertaining the reasonable rent of a residential house with reference to the rent actually paid by similar houses, with similar advantages in the immediate locality. But in India where there is the strongest possible prejudice against living in a hired house, and all the houses over large areas, with very few exceptions, are occupied by their owners, it is impossible to institute any fair standard of comparison with the rent of houses let on hire."

10. That Your Honor's Memorialists beg leave to state that they are not aware of any prejudice amongst the people of this country against living in a hired house; that the prejudice, if it did exist, would not affect the points in issue; and that the difficulty of estimating the possible rent of a residential house is no ground for the acceptance of an arbitrary principle of valuation in regard to one class of houses, which, it appears, has not been recognised in any system of taxation of houses in any other part of India, or any where in England, or, as
the silence of the Legislature of 1888 with regard to precedents would seem to imply; any where else in the world.

11. That the principle of valuation embodied in Act II of 1888 was apparently based on no other grounds than, first, certain speculative principles of political economy, and, second, the rise in value of landed property in Calcutta, consequent on improvements in the condition of the town made by the Corporation. Sir Henry Harrison in one of his several Notes on the subject quoted the following passage from John Stuart Mill's treatise on Political Economy: "The public were justly scandalised on learning that residences like Chatsworth or Belvoir were only rated on an imaginary rent of perhaps 200 l a year, under the pretense that owing to the great expense of keeping them up, they could not be let for more. . . . But a house-tax is not intended as a tax on incomes derived from houses, but on expenditure incurred for them. The thing which it is wished to ascertain is what a house costs to the person who lives in it, not what it would bring in if let to some one else." In regard to the rise in value of landed property in Calcutta the following remarks occur in the Resolution of the Government of Bengal referred to in paragraph 9 of this memorial. "It is well-known that during the past ten or fifteen years the value of land has doubled or quadrupled in value, while the assessment value, even under the operation of the new Act, affords an increase during six and a quarter years of only 22.8 per cent. It was to remedy what Sir Henry Harrison just calls "the scandal of the under-valuation of houses occupied by their owners" that the new Section of the law was passed."

12. That with regard to the contentions in support of the present system—referred to in the next preceding paragraph, Your Honor's Memorialists beg leave to observe, first, that the principle stated by John Stuart Mill is only a suggestion, and one which the English Legislature has not accepted; secondly, that the principle is obviously not put forward by Mill himself as one fitted to supersede generally the principle already in operation in England, however fitting it might be in exceptional cases, and lastly, as will be presently shown, the actual standard of valuation which Mill proposed has not been adopted by the Legislature of 1888. As regards the rise in value of land in Calcutta, Your Honor's Memorialists notice with satisfaction the emphatic testimony borne by the Legislature of 1888, to the important economic results of the improvements effected by the Corporation, which they trust will not fail to receive Your Honor's kind attention. But though they frankly acknowledge that land in Calcutta has risen in value they regret they cannot realise the cogency of the contention that, in consequence of such rise, buildings must be assessed at a certain percentage of the cost of construction.

13. That Your Honor's Memorialists beg leave to invite Your Honor's attention to two facts with regard to the details of the present system of valuation, assuming the valuation on the basis of the cost of construction to be fair in principle; namely (i) the high percentage (on the cost of construction) which is made the basis; and (ii) the practice of making valuations on the possible cost of rebuilding a house which the present owner has either bought or inherited or received as a gift. On these two heads Your Honor's Memorialists desire to submit a few observations.

(i) John Stuart Mill expresses the following opinion: "A valuation should be made of the house, not at what it would sell for, but at what would be the cost of rebuilding it and this valuation might be periodically corrected by an
allowance for what it had lost in value by time or gained by repairs and improvements. The amount of the amended valuation would form a principal sum, the interest of which at the current price of the public funds, would form the annual value at which the building should be assessed to the tax.” Your Honor’s Memorialists respectfully submit that if the abstract principle formulated by John Stuart Mill is to be accepted at all for the purposes of a first experiment, it should be accepted in its entirety and not dissociated from the kind of practical application which he himself suggests. Five per cent is not the interest on Government Securities to-day, nor was it such in the year 1888.

(ii) Admitting that a house-tax is a tax on expenditure incurred for a house, as contended for by John Stuart Mill, a person ought to have his house assessed at the cost of construction only if he incurred that expenditure on it. That is “what the house costs to the person who lives in it.” Surely then, the cost of construction would not be a proper basis of assessment where the present owner and occupier of a house did not build it. Where a man comes to be owner of a house by purchase, the price he paid for it is the expenditure he incurred for it; and that, according to John Stuart Mill’s principle, should be the basis of its assessment. Where a man comes to be owner of a house as a gift or as an inheritance, he has incurred no expenditure. The house has in this case cost nothing to the person who lives in it. Obviously, John Stuart Mill’s principle would be inapplicable in such a case, and some other principle of assessment has to be sought for. It is worthy of note that a very important suggestion of John Stuart Mill’s made in this connection has been ignored by the Legislature. “As incomes below a certain amount ought to be exempt from income-tax, so ought houses below a certain value, from house-tax, on the universal principle of sparing from all taxation the absolute necessaries of healthful existence. In order that the occupiers of lodgings as well as of houses might benefit, as in justice they ought, by the exemption, it might be optional with the owners to have every portion of a house which is occupied by a separate tenant, valued and assessed separately, as is now usually the case with chambers.”

14. That Your Honor’s memorialists submit that the present system of valuation is unworkable in a strictly regular way. The Municipal Executive, when they have to alter the assessment of a house, do so in an apparently arbitrary way, for in the notice which they serve on the owner, of a proposed increase of valuation, they assign no grounds, offer no calculations. As soon, however, as the notice is served, the burden of proof is cast on the owner of showing that the proposed increase is not fair or reasonable, if he at all objects to it, and it is extremely uncertain what kind of proof will be deemed sufficient to satisfy the authorities in the Municipal Office. It would seem, on general principles, that where the Municipal Executive seek to raise an assessment, the burden of proof would be on them. But this does not seem to be either the law or the practice. As soon as the Assessor, or, as generally happens, one of his numerous subordinates, assesses, however capriciously, a house at some new rate, the proposed rate will be confirmed unless the owner of the house can prove a negative, namely that the proposed rate is not fair. The difficulty of estimating the cost of building or rebuilding a house is at least as great as the difficulty, which the Legislature has been at the pains to avoid, of estimating the probable rent of a residential house. The Municipal Executive may shirk the difficulty, but the owner of a house must, to save himself, meet it as best he may. Where the house is an old one, the difficulty is particularly
great, for the fashion of houses has changed; the cost of materials, assuming
the old materials to be available at all, has changed; and the price of labour
has changed.

15. That Your Honor’s Memorialists beg leave to observe that objections
to the present system of valuation are not based, as they were eight or ten years
ago, on mere principles, or anticipations, or a short experience of its actual
working, but on a large experience. The assessment of residential houses has
been ever increasing, sometimes by leaps and bounds. In first assessments
the building is highly assessed, and the land on which it stands at a compar­
tively moderate rate. In later assessments, the land is assessed at a higher rate,
and the building, if unrepaired, is allowed a little more of depreciation than
before, but if it has been repaired, its assessment is again raised. The lower
percentage which is allowable in “exceptional circumstances” is a benefit that
comes to the very poor who ought to be exempt from all house-tax. What with
the income-tax levied on residential houses and their high municipal assessment,
they have come to be felt as an expensive luxury, and men of moderate means
are unwilling to repair or enlarge their houses for fear of the assessment being
raised. This enforced self-denial is a source of acute grief to men who are
practically compelled to live in their own houses.

16. That Your Honor’s Memorialists beg to submit that there is a mode of
valuation different alike from that based on the probable letting value and that
based on the cost of construction. It is valuation based on the market value or
selling value of a house. This principle of valuation had been suggested in
Council, when the Bill which became Act II of 1888 was under consideration,
by Dr. Gooroo Dass Banerjea, now a Judge of the High Court of Calcutta, and
it was also suggested in at least one Memorial submitted to His Excellency the
Governor-General in Council by the rate-payers of Calcutta. Unfortunately, that
principle which is a perfectly fair and equitable one, which is recognised
in the Land Acquisition Act, and which is acted upon every day in proceedings under
that Act, has not been recognised in regard to the valuation of houses in Calcutta
for the purposes of municipal assessment. Structural ornamentation of a house
or the high quality of its materials, will add to its cost of construction, but they
should not necessarily affect its assessment.

17. That your Honor’s memorialists crave liberty to give expression to one
hope. With reference to one memorial of rate-payers it was said by Sir Henry
Harrison in a Note that when the whole town had been revalued under Act II
of 1888 the equity of valuations should be tested by a Committee of Engineers
and Surveyors. “If,” he wrote, “they find that residential houses, occupied
by their owners are proportionately more highly valued than other classes of
buildings, let redress be promptly given.” This assurance was repeated by the
Government of Bengal, for the Resolution of that Government herinbefore
referred to, states: “In the Lieutenant-Governor’s opinion this suggestion is one
which may very properly be attended to if the owners of houses built for their
own occupation should, when the present revaluation of the town is finished,
still be found to maintain that they have been unfairly treated.” The revalua­
tion of the town has now been finished, and Your Honor’s Memorialists submit
that the owners of houses built for their own occupation even now maintain as strongly as ever that they have been unfairly treated.

18. That Your Honor's Memorialists also feel aggrieved by Section 117 of Act II of 1888, which has been in substance reproduced in the Calcutta Municipal Bill, Section 159, and which runs as follows:

"The entire consolidated rate imposed upon bustee land and the huts built thereon shall, after deducting therefrom a sum equal to one-eighth of such rates, be paid by the owner of such land. The sum deducted shall be retained by the owner of the land as a set-off against the expenses which may be incurred in collecting the portion of the rate, recoverable from the occupiers of the land or the owners or occupiers of huts built thereon, under the provisions of the next succeeding section, and as a commutation of all refunds in respect of huts which may be removed or destroyed during the continuance of the period for which the rate is imposed."

19. That Your Honor's Memorialists beg leave to submit that by the Section quoted in the next preceding paragraph the Executive officers of the Corporation have been saved a great deal of trouble, which, however, is inflicted on the owners of bustee land for no fault of their own. Not only is it an unpleasant and irritating task on the part of the owners of bustee land to realise rates from their tenants, but they often fail to realise what they are made to advance, and thus, in effect, they are made to pay a fine for no offence. The deduction allowed under the law falls very far short of their actual losses.

20. That the procedure followed in assessing bustee lands and huts is one which entails great hardships on the owners of those lands. A hut or stall which is occupied and which pays a certain rent is assessed at a certain amount which is then fixed as the assessment of other huts which may be unoccupied. A compartment of a hut, which is occupied and favourably situated, is assessed on the basis of its rent and that valuation is extended to other compartments which may not be occupied or not so favourably situated. All huts or compartments of huts are not invariably occupied all the year through, but for purposes of assessment they are treated as paying rent for the whole year. They are in many cases occupied by men who come to town for business only for a few months in the year. As in the assessment of buildings, no grounds are specified, no calculations offered, for any assessment that is made of huts and bustee lands. The assessment is made upon possible not actual rents, and no deduction of rates is allowed for vacancies.

21. That Your Honor's Memorialists have not been able to discover any defence of the present practice beyond the fact that a similar practice obtains in England. This defence was put forward in Council by the Member in charge of the Bill which became Act II of 1888; but it was effectively answered by the learned Advocate-General who pointed out that in England, all house property, anything put upon land, belonged to the landlord, and in this country huts belonged to tenants. The inequitableness of the system consists in its making landlords advance rates in respect of property, namely huts, which does not belong to them. Your Honor's Memorialists are not aware of any principle under which rates due from tenants in respect of their property may be realised from landlords.
Your Honor's Memorialists therefore most humbly pray

That your Honor will be graciously pleased not to proceed in Council with the Calcutta Municipal Bill, but to lay it aside; but should Your Honor decide to pass the Bill in some form, that Your Honor will be pleased to modify Sections 159 and 165 of the Bill and re-establish the system of assessment of houses and huts and the method of realising rates on bustees, that prevailed under Act IV of 1876; and, should Your Honor consider the probable letting value of a residential house to be an unfair or uncertain basis of its assessment, that Your Honor will be pleased to declare that the market value or selling value of such a house is to be its proper basis of assessment, and that three per cent on that sum is to be its annual valuation; and, should Your Honor have any doubts as to the wisdom or justice of the policy herein suggested, that Your Honor will be pleased to appoint a Commission of inquiry such as was promised by the Government of Bengal in their Resolution in the Municipal Department dated Darjeeling, the 7th June 1890, and to postpone the consideration of the Bill till such Commission have made their enquiry and submitted their report.
To the Hon'ble

Sir John Woodburn, K.C.S.I.

Lieutenant-Governor of Bengal.

The humble Memorial of the Inhabitants of Calcutta in public meeting assembled

Most respectfully sheweth

That Your Honor's Memorialists venture to approach Your Honor with this their humble protest against the Bill now under the consideration of the Bengal Legislative Council, entitled 'A Bill to Amend the Law relating to the Municipal Affairs of the Town and Suburbs of Calcutta and to authorise the extension of the same to Howrah', which Your Honor's Memorialists crave leave hereinafter to describe shortly as the Calcutta Municipal Bill, or as the Bill.

2. That Your Honor's Memorialists crave permission to state that they view the Calcutta Municipal Bill with great alarm, for several of its provisions, when it is passed into law, will encroach seriously on the rights and comforts of the people of Calcutta, and on the rights of their representatives.

3. That as the Bill is a very large measure, and as all those of its provisions which have alarmed and aggrieved the inhabitants of Calcutta are too numerous to receive adequate consideration in a single meeting, Your Honor's Memorialists beg leave to limit their protest in the present memorial to those provisions of the Bill which relate to Building Regulations and are contained in Chapter XXII of the Bill.

4. That Your Honor's Memorialists beg leave to submit that the Building Regulations of the Bill, considered as a whole, are much too rigid and elaborate, and leave little liberty to individuals to build houses according to their own ideas of comfort and convenience, or their own needs as regards accommodation; and that they lay down conditions which demand an expenditure of money and a virtual surrender of land, which it will be beyond the power of men of ordinary means to incur or to make. The Regulations insist also on the observance by private parties of a number of formalities, in the way of making elaborate applications and giving information from time to time to the General Committee of the Corporation, which will be a source of great trouble to all but the well educated and the well-to-do; and they vest the General Committee and some of the executive officers of the Corporation with large powers of interference, which, Your Honor's Memorialists fear, will often be harassing to men who seek to build houses.

5. That with regard to lands which may be used as sites for the erection of buildings, the Bill not only lays down certain specific conditions (Section 361) but gives to the General Committee of the Corporation certain arbitrary powers for allowing or refusing the erection of buildings or huts in certain parts of the
town to be selected for the purpose by the General Committee, as will appear from the following Clauses of Section 365 of the Bill.

“(1) The General Committee may give public notice of their intention to declare that in any particular streets, squares or quarters of Calcutta specified in the notice, or in any specified portions of such streets, squares or quarters,—

“(a) continuous building will be allowed subject to the provisions of this Act relating to continuous building, or

“(b) the erection of only detached buildings will be allowed, subject to the provisions of this Act relating to detached buildings, or . . . . .

“(f) the elevation and construction of frontage of all masonry buildings thereafter erected or re-erected shall, in respect of their architectural features, be such as the General Committee may consider suitable to the locality, or

“(g) the erection of huts will not be allowed without the special permission of the General Committee.”

The same Section of the Bill provides that the General Committee shall, after consideration of all objections made within a specified period, prepare and submit to the Local Government a declaration relating to the streets, squares or quarters referred to in the notice, together with the objections and report on them; and that the Local Government may confirm the declaration or modify it, but not so as to extend its effect.

6. That Your Honor's Memorialists beg leave to submit that the powers given to the General Committee and the Local Government by Section 365 of the Bill are very large, that in fact they are little short of the power of confiscation, for if buildings, or huts, or shops (Clause c), or warehouses (Clause d), are not allowed to be erected on lands which may have been purchased for the purpose of such constructions and which can hardly be used for any other purpose of profit or advantage to the owner of those lands, then the effect of such a declaration as the General Committee or the Local Government may make under the Section will be to extinguish the value of the property which those lands constitute or represent.

7. That if Your Honor should for any strong reasons be of opinion that some portions of the town should be withdrawn from the possibilities of private use and reserved as a thing of beauty, Your Honor's Memorialists humbly hope that you will be pleased to vest in the Corporation those powers which the Bill confers on the General Committee and the Local Government, for the Corporation is obviously the body best fitted to deal with the large questions and the many interests that Section 365 affects.

8. That in all cases where a piece of land is not sanctioned as a building site either under any Section of the proposed Act or under any bye-law made thereunder, the Bill provides that the Chairman may with the consent of the owner sell the land by public auction, fixing a minimum price and giving to owners of adjacent lands a right of purchase in preference to all other persons; and that the proceeds of the sale shall, after deducting the expenses of effecting it, be paid to the owner of the rejected site. (Section 363).

9. That when two or more plots of land are, under the proposed Act or any bye-laws to be made thereunder, unsuitable for the construction of independent buildings and the owners of such plots cannot agree to amalgamate and re-divide plots in order to admit of the construction of independent buildings, the General Committee may, on the application of the owners of not less than half of the area of such plots, take possession of the land, form it into suitable
building sites and put up each of them for sale by public auction, fixing a minimum price; that if no sufficient offer is made at the auction for any site, the General Committee may again put it up for sale, or with the consent of all the owners, dispose of it by private sale; and that the proceeds of a sale, after deducting the expenses of effecting it, shall be divided among the owners in proportion to the relative value of their shares in such land, such proportion being determined by the General Committee whose decision is to be final. (Section 364).

10. That Your Honor's Memorialists humbly submit that the provisions aforesaid of Sections 363 and 364 of the Bill have excited alarm in the minds of many men who own land in Calcutta, for they believe that the operation of those Sections when passed into law will result in the compulsory sale of many small plots of land which will not be sanctioned as building sites, and in the purchase of those lands by rich neighbours. As often as a house comes to be divided into small plots by partition, which may require rebuilding, the owner of those plots will be in danger of having Section 364 put in force; and partitions of houses and lands into small plots are amongst the commonest occurrences in the town.

11. That Your Honor's Memorialists need hardly refer to the complicated legal questions which may arise with reference to the sale by the General Committee, of the property of private individuals and the apportionment of the proceeds of such a sale; and they cannot but regret that the effect of some of the proposed regulations will be either to make several pieces of land useless to their owners or to encumber the General Committee with the duty of finding purchasers for them by methods which must involve much trouble, risk and expenditure of time. Scarcely any men will care to purchase lands which cannot be used as building sites, and it would therefore seem probable that in sales under Section 363 the owners of adjacent lands, who would be the only likely purchasers, would be able to buy at an advantage. Your Honor's Memorialists fully agree in the following observations of the Committee of the Calcutta Corporation that sat to consider and report on the Bill: "The Committee fully appreciate the object of the framers of this scheme in seeking to mitigate to some extent the hardship of the proposed building regulations on owners of plots of land which by their shape, or situation, or size would be unsuitable for building; but they are convinced that the scheme would be unworkable. The legal formalities connected with the purchase and sale of land are matters of extreme difficulty. If these Sections were to pass into law, the General Committee would combine in themselves the functions of the Commissioner of Partitions, the Registrar, and the Law Courts all put together; and there can be no doubt that it would be almost impossible for the General Committee to discharge all these various functions satisfactorily. The Committee therefore, strongly urge the omission of these Sections."

12. That the application for sanction of a site is required by the Bill to be accompanied by a site plan showing particulars which make a long list in Section 377 of the Bill, and the last and twelfth item of which is in the following terms: "Such other particulars as may be prescribed by the General Committee." The procedure thus laid down is, Your Honor's Memorialists submit, needlessly expensive and cumbersome, and one which poor and ill educated men will find it difficult to comply with. There is apparently no end to the degree of elaborateness which may be required in a site plan.
13. That with regard to the height of buildings the Bill has the following provision among others.

"(1) If a building is to be, or is situated at the side of a street, no portion of the building shall intersect any of a series of imaginary lines drawn across the street at an angle of forty-five degrees with the ground, such lines being drawn from the street alignment opposite the building in question, at the level of the pavement or of the centre of the street.

"Explanation.—If a building be placed at the edge of the street its height must not exceed the width of the street, but if the building or one or more of its storeys be set back, the height of the building might be increased." (Section 367.)

Clause (1) will hardly be intelligible to any but men of a high degree of education. The substance of the rule embodied in that clause and its Explanation would make it operate harshly in a large number of cases, for under it no houses will be allowed to be built or rebuilt on streets or lanes of small width which are numerous in Calcutta, and two-storeyed houses will not be allowed on any but the widest streets. Your Honor's Memorialists entirely agree in the remarks made by the Bill Committee of the Corporation on the clause just quoted. "The Committee would substitute 'sixty-three-degrees-and-a-half' for 'forty-five degrees' in this sub-Section. The sixty-three-and-a-half-degrees rule was for many years in force in England, and having regard to the fact that many of the existing streets are only 8 to 12 feet in width and that the present law imposes no restrictions as regards two-storeyed buildings in reference to the width of streets, the Committee are convinced that it would be impolitic to insist on a stricter rule in Calcutta at the commencement. When in the course of a few more years the narrow streets have been widened and the people have grown accustomed to the restriction of a 'sixty-three-and-a-half-degrees rule,' a stricter rule might be introduced without causing so much hardship as is sure to follow the adoption of the 'forty-five-degrees rule' just at present."

14. That Section 370 of the Bill provides that "no person other than a builder licensed by the Engineer shall erect or re-erect, or if the General Committee in any particular case so direct, shall materially alter, any masonry building." This rule, Your Honor's Memorialists submit, will be felt as a hardship by the majority of men who have occasion to build houses. Except where a large or fashionable house has to be built for a wealthy person, a professional builder with qualifications in engineering is not employed by the people of this country for the erection of houses. A native mistery is found competent for all ordinary work; the services of a qualified Engineer are deemed unnecessary, and they entail a cost which few would willingly bear. Your Honor's Memorialists are unable to guess if the rule has been conceived in the interests of the Municipality or in the interests of the private proprietors who desire to build houses. If the Engineer is wanted solely or mainly in the interests of the Municipality, so that he might correspond with the General Committee or carry out their orders it would seem reasonable that the fees for his services as the builder of a house, should be paid by the Corporation. If it is believed that the services of an Engineer are desirable in the interests of the person whose house has to be built, liberty should be given, Your Honor's Memorialists submit, to such person to employ those services or to do without them at his pleasure. The Section,
besides, tends to establish a monopoly which is objectionable on well known principles.

15. That Section 372 of the Bill provides that "the total area covered by all the buildings on the site shall not exceed two-thirds of the total area of the site," and it lays down the most minute and elaborate rules as to the minimum height, the minimum area, and the minimum aggregate opening of the windows, of an inhabited room; as to the minimum superficial area of the interior court-yard of one-storeyed, two-storeyed, three-storeyed and four-storeyed houses; as to the minimum width of the interior court-yard of all these classes of houses, and as to the open space to be kept about houses. Section 374 gives some further provisions applicable to dwelling houses in bustees.

16. That Your Honor's Memorialists do not consider it necessary to reproduce Sections 372 and 374 of the Bill, or to discuss them in this memorial, but they humbly beg leave to state their opinion that the space not allowed to be covered by buildings on any particular site, is much too large, and that the regulations as to the size of court-yards, open spaces, etc., are much too rigid. Your Honor's Memorialists do not observe that an interior court-yard is in every case compulsory; but under Section 372 a court-yard, if it is kept at all, must be of particular dimensions. It would thus appear that men unwilling to reserve much open space would deem it expedient not to keep any court-yard at all in the houses they propose to build. Your Honor's Memorialists crave leave to observe that the rules (Section 372, (7)) in regard to the minimum width of every interior court-yard are specially exacting. They agree in the observations made by the Bill Committee of the Corporation on this subject. "The Committee have no doubt that the standard laid down here is too high; and if insisted on would entail considerable hardship on owners of isolated plots of land which, though measuring three cottahs or even more, may on account of their shape be rendered unsuitable for building purposes. The existing bye-laws require that the interior open space or court-yard shall not, in any direction, be less than 6 feet across, provided that the superficial area is not less than one-fourth the aggregate floor-area, the same as required under the Bill. As the following extract from their report shows, the Building Commission recommend that this distance of 6 feet should be increased to 8 feet:—'We also think that a court-yard should have an area in the case of a single storied building equal to not less than one-fourth of the aggregate floor-area of all the rooms abutting thereon, and should not be in any direction less than 8 feet across.' The Committee do not think that there can be any reasonable objection to leave it to the owner in each case to fix the length and width of his inner court-yard provided that its superficial area is not less than the minimum required under the immediately preceding sub-section, and subject to the condition that neither the length nor the width of the court yard is less than 10 feet."

17. That in respect of Clause (9) of Section 372, Your Honor's Memorialists submit that as regards houses having more than one court-yard the rule regulating open spaces should be more lenient than for houses having only one court-yard. They are also humbly of opinion that the quantity of land required to be given up by Clauses (1), (3), and (4) of Section 374, on sites of buildings in bustees, is appreciably more than what would seem to be necessary.

18. That the provisions with reference to the erection, re-erection or material alteration of huts are given in Section 396 with its 14 clauses, two of which are as follows;
(7) "No portion of a hut shall stand within fifteen feet of a masonry building.

(10) Every hut must be provided with a sufficient privy, of a pattern to be prescribed by bye-laws made under this Act.

Your Honor's Memorialists submit that the rule embodied in the first of these two clauses would interfere to a large extent and, it would seem, unnecessarily, with the growth of huts; and that, as huts are built by poor tenants and not by the owners of the land on which they have to be erected, it would scarcely be reasonable to insist on huts being provided with a privy of an expensive style. They also submit that the width of passages between rows of huts, as demanded by Clause (2) of Section 396, is much too great. That clause is in the following terms:—

"Where an alignment prescribed under Clause (1) does not correspond with the alignment of a street in the bastee, a passage of at least fifteen feet, measured from eave to eave, must be left between rows of huts abutting on such street."

19. That Your Honor's Memorialists humbly beg to invite Your Honor's attention to Sections 391, 392, 393 and 394 of the Bill which provide for supervision,—by the General Committee, the Engineer and any Municipal officer authorised by the Chairman,—over the erection, re-erection and material alteration of masonry buildings. Notice has to be given by the builder to the Engineer before the commencement of the work; an inspection has to be made of the premises during progress of work; a special inspection has to be made when the work is approaching completion; the Engineer may after inspection give or refuse a certificate to the effect that the work has been properly carried out; and no part of the building shall be used until such a certificate has been granted. Your Honor's Memorialists crave leave to observe that they have grave objections to the procedure here laid down, and they accept the views of the Bill Committee of the Corporation with regard to Sections 391, 393 and 394. Those views are thus expressed: "The Committee would recommend the omission of these Sections. They are likely to lead to harassment and oppression, and possibly also to the levy of black mail. All that is necessary is provided for under Section 392 of the Bill." If on inspection it is found that the erection, re-erection or material alteration is being carried on, or has been completed, otherwise than in accordance with the particulars on which sanction was granted, the Chairman may take effective action under the provisions of [Sections 406 and 407 of the Bill]."

20. That Your Honor's Memorialists need hardly say that their enumeration in this memorial, of those Sections of that Bill to which they have serious objections, is only illustrative, not exhaustive. Several of the proposed Building Regulations, though no doubt well meant, are revolutionary, and will, when put in operation, prove irritating and oppressive not only by insistence on a cumbrous, highly technical and expensive procedure, but also and chiefly by the compulsory keeping of large open spaces on lands which men have been accustomed to regard as legitimate building sites. Your Honor's Memorialists humbly submit that the demands of an ideal sanitation or elegance should not completely and suddenly change existing laws and practices, interfere with individual judgment, taste and liberty, and encroach on rights of property. In this country it is not the wealthy alone who build, rebuild, or materially alter houses. The majority of permanent residents of the town, however small their means, prefer living in their own houses to
living in hired houses. Buildings, therefore, are the property not only of the rich but even of men who may be regarded as poor. Small houses are the largest in number; and large houses come in course of time to be divided into small portions by partition on the death of the previous single owner. Building Regulations, therefore, affect not only large houses but small, not only the rich but the poor, not only the well educated but the ill educated and even the uneducated. Laws that are too stringent, elaborate or complex in their operation are not therefore expected to work well. Your Honor's Memorialists further submit that the dwelling house of a Hindu, however small, has ordinarily to contain distinct apartments for ladies of the zenana, distinct privies for their use, distinct rooms for the location and worship of the family idol,—distinct, that is to say, from the rooms or privies used by the men. To provide so large an accommodation would scarcely be compatible with the keeping of large open spaces on a building site. Besides, a Hindu family may go on expanding and yet it may lack the means to increase accommodation proportionately. Your Honor's Memorialists humbly hope that these circumstances will be taken into consideration in framing Building Regulations; and they need only observe in conclusion that in practical life a house, which, judged by an ideal standard, is overcrowded, does not prove insanitary, for many of its inmates sleep on roofs, in verandahs and other open parts of the house, for the greater part of the year, in consequence of the oppressive heat of the climate. The proposed Building Regulations, stringent and over-formal as they are, might have been relaxed in practice to suit the special circumstances of individual cases, but Your Honor's Memorialists have little hope of such an application of them in view of the fact that they would be administered by an over-worked General Committee that would in all probability be mainly official and European in its constitution.

Your Honor's Memorialists therefore most humbly pray

That Your Honor will be graciously pleased not to proceed in Council with the Calcutta Municipal Bill but to lay it aside; but, should Your Honor decide to pass it in some form, that Your Honor will be pleased to modify materially the Building Regulations in the Bill aforesaid, in view of the hardships they would be likely to inflict, if they were passed in their present form, on intending builders of houses and huts.
Most respectfully Sheweth,

That Your Honor's Memorialists venture to approach Your Honor with this their humble protest against the Bill now under the consideration of the Bengal Legislative Council, entitled 'A Bill to Amend the Law relating to the Municipal Affairs of the Town and Suburbs of Calcutta and to authorize the extension of the same to Howrah,' which Your Honor's Memorialists crave leave hereinafter to describe shortly as the Calcutta Municipal Bill, or as the Bill.

2. That Your Honor's Memorialists crave permission to state that they view the Calcutta Municipal Bill with great alarm, for several of its provisions, when it is passed into law, will encroach seriously on the rights and comforts of the people of Calcutta, and on the rights of their representatives, and will virtually extinguish Local Self-Government in Calcutta.

3. That as the Bill is a very large measure, and as all those of its provisions which have alarmed and aggrieved the inhabitants of Calcutta are too numerous to receive adequate consideration in a single meeting, Your Honor's Memorialists beg leave to limit their protest in the present memorial to some of those provisions of the Bill which relate to the requirements of privies, drains, buildings and bustees.

4. That under Section 280 of the Bill the Chairman of the Corporation can authorize the owner or occupier of any premises to carry his drain into, through or under the land of some other person in such manner as he shall think fit to allow. Your Honor's Memorialists beg leave to submit that this provision may often result in great hardship to the men, into, through or under whose land some other person may be permitted to carry his drain. Individuals may under certain circumstances be justly called upon to undergo a sacrifice, or to submit to an interference with their rights of property, for the sake of the public good; but there seems to be no reason why one individual should be forced to submit to an inconvenience or loss for the benefit of another individual. The present law has no rule like the one proposed, and a need of it has never been felt.

5. That under Section 281 of the Bill every owner of a drain connected with a Municipal drain shall be bound to allow the use of it to others, or to admit other persons as joint owners thereof on particular terms; and under Section 282 any person desiring to drain his premises into a Municipal drain, through a drain of which
he is not an owner, may apply for and obtain authority from the chairman to use such drain or to be declared joint owner thereof. Your Honor's Memorialists submit that these two Sections are, as much as Section 280, discussed in the next preceding paragraph of this memorial, open to the objection that they propose to interfere in a compulsory way, and for no sufficient reason, with rights of private property.

6. That the provisions of the Bill laying down the requirements of privies are much too elaborate and minute, and that it is proposed to give to some of them a retrospective effect. Section 306, for instance, declares that—

"If any privy, whether erected or re-erected before or after the commencement of this Act, is so constructed as to contravene any of the provisions of Sections 301 to 304, (both inclusive), the General Committee may, by written notice, require—

"(a) The occupier of the building to which the privy belongs, or

"(b) (If the privy does not belong to a building) the owner of the land on which the privy stands,

"to make such alterations as may be specified in the notice with the object of bringing the privy into conformity with the said provisions."

Your Honor's Memorialists deem it scarcely necessary to observe that to enforce the provisions of a new law with regard to old privies would in many cases be attended with great hardships which could not be justified by any considerations of principle.

7. That under Section 307 of the Bill the General Committee may, by written notice, require the owner of any building in which there is a privy to convert the privy into a water-closet. As no grounds are specified on which the General Committee may make this demand, the power vested in that body may be arbitrarily exercised and great hardships may be inflicted.

8. That under several Sections of the Bill, such as Section 306 (1) (b) and (2) (ii), Section 308 (5) and Section 309, the owner of lands is held responsible for privies built or to be built on them. Your Honor’s Memorialists submit that all such provisions of the Bill are unfair to the owners of lands, for it is only in buildings that privies are built by owners, and on lands privies are built by tenants. To enact the proposed provisions would be to fix new responsibilities on owners of lands, to alter the relations of landlords and tenants, and to give a shock to a long-standing social and economic system.

9. That in houses inhabited by Hindu families two privies at least are ordinarily necessary, one of which may be used by females and the other by men. Your Honor’s Memorialists apprehend that the Regulations in the Bill with regard to privies, will, when passed into law, have the effect of not allowing two privies in any but very large houses, and probably not allowing even one privy in a small house, without encroaching on the space reserved for bed-rooms, the kitchen or other necessary accommodation; and they consider it scarcely necessary to observe that a house without a privy could not be used as a dwelling house and would have to be abandoned.
10. That under Section 315 of the Bill the Chairman shall grant to any person he thinks fit licenses to act as plumbers, and that not more than two such licenses shall be granted for each ward for the purposes of Chapter XVIII of the Bill, and not more than two for each ward for the purposes of Chapter XIX of the Bill. Your Honor's Memorialists beg to submit that it would be extremely undesirable to limit by law the number of men who could be licensed as plumbers, for such a limitation would only be the creation of a monopoly, and a narrowly limited number of plumbers would scarcely be equal to the requirements of a large or populous ward.

11. That under Section 317 of the Bill it is declared to be the duty of plumbers, among other things, to examine once at least every year the state of the drains in every house in his ward and make a report upon the same in a form prescribed by the Chairman. Your Honor's Memorialists submit that the duty thus vested in a plumber would in effect be a right which in the majority of instances he would not be slow to exercise to his advantage. A faithful report could seldom be expected from him, for the larger the number of broken drains he would report, the greater would be his gain by executing the repairs that the General Committee would demand.

12. That the expression "materially alter," when used with reference to a building, is defined in the Bill, by Section 3, clause (27), in a much too wide and general manner, for it appears to embrace even trifling alterations. It is laid down in the Building Regulations of the Bill that the material alteration of a building may be treated in the same way as the erection or re-erection of a house, as regards the obtaining of sanction, the supervision of work, and other forms of control to be exercised by the General Committee. In these circumstances the result of the acceptance of the definition proposed would be that it would not be possible for any man to make even a slight alteration in his house without going through the elaborate procedure laid down in regard to the proposed erection or re-erection of houses, involving much delay and expenditure and a multiplicity of interferences by the Municipal Executive. Your Honor's Memorialists are also humbly of opinion that the definition of the term "re-erect" as given by Section 3, clause (37), is too wide or comprehensive.

13. That the definition given in the Bill of the expression "Public Street" by Section 3, clause (35), would, if passed by the Legislature, result in the assimilation of many pieces of private property, such as filled-up private drains &c, to streets which are the property of the Corporation. Your Honor's Memorialists cannot believe that it is in the contemplation of the Legislature to authorize the Corporation to appropriate, without offering compensation, any pieces of private property otherwise than by the usual legal means and for legally recognised purposes.

14. That Sections 439 to 448 of the Bill, dealing with "Re-allotment of Bustees," propose to confer powers on the General Committee of the Corporation which may often be abused, and the exercise of which may often and justly be resented by owners of lands in the bustees proposed to be re-allotted, as an unfair interference with their rights of private property. Your Honor's Memorialists, therefore, have grave objections to those Sections.

15. That Your Honor's Memorialists submit that it would not be equitable to impose on the owners of bustees a rate, such as is proposed by Section 449 of the Bill,
to defray the cost of any special establishment that may be necessary for the cleansing of their bustees. The cost of cleansing bustees ought in fairness to be met from the ordinary income of the corporation, as under the present law.

16. That Your Honor's Memorialists beg to submit that Sections 451 and 452 of the Bill referring to "Unhealthy Areas" are wholly unnecessary, having regard to the very adequate provisions that exist and that are proposed by the Bill for the prompt and effectual improvement of localities believed to be insanitary. Your Honor's Memorialists view the Sections with alarm specially as the Bill does not declare how the areas declared to be unhealthy, or the inhabitants of those areas, are to be dealt with after the declaration has been made under Section 451.

17. That Your Honor's Memorialists beg leave to submit that their enumeration in this Memorial, of such Sections of the Bill in regard to Drains, Privies, Buildings and Bustees, as they apprehend to be, if passed into law, a source of hardship to the people of the town, is only illustrative and not exhaustive.

18. That Your Honor's Memorialists are grieved and alarmed to find that nearly the whole power of administering such provisions of the Bill as they have referred to in this Memorial, is vested in the General Committee and the Executive Officers of the Corporation, especially as the General Committee proposed to be constituted by the Bill will very imperfectly represent the people of the town or their representatives on the Corporation. They humbly crave leave to state their opinion that the resolutions and actions of the General Committee and of Executive Officers of the Corporation ought not to be recognised as valid and operative until and unless they are confirmed by the Corporation in meeting, which body, they submit, should be vested with the functions of a Court of Appeal over all orders and acts of all Committees and Officers of the Corporation.

Your Honor's Memorialists therefore most humbly pray—

That Your Honor will be graciously pleased not to proceed in Council with the Calcutta Municipal Bill, but to lay it aside; but, should Your Honor decide to pass it in some form, that Your Honor will be pleased to omit or materially modify the Sections of the Bill to which Your Honor's attention has been invited in this Memorial, and other Sections of a similar purpose, scope and effect; and that Your Honor will also be pleased to declare by some Section or Sections in the Bill that and that the General Committee and the executive officers of the Corporation should be subject, as at present, to the control of the Corporation in the exercise of their powers and functions.
To the Hon'ble

Sir John Woodburn, K.C.S.I.,

Lieutenant-Governor of Bengal.

The humble memorial of the inhabitants of Calcutta in public meeting assembled.

Most respectfully Sheweth,

That Your Honor's Memorialists venture to approach Your Honor with this their humble protest against the Bill now under the consideration of the Bengal Legislative Council, entitled 'A Bill to Amend the Law relating to the Municipal Affairs of the Town and Suburbs of Calcutta and to authorize the extension of the same to Howrah,' which Your Honor's Memorialists crave leave hereinafter to describe shortly as the Calcutta Municipal Bill, or as the Bill.

2. That Your Honor's Memorialists crave permission to state that they view the Calcutta Municipal Bill with great alarm, for several of its provisions, when it is passed into law, will encroach seriously on the rights and comforts of the people of Calcutta, and on the rights of their representatives, and will practically extinguish the system of Local Self-Government which has been in operation in the town for about twenty-two years.

3. That as the Bill is a very large measure, and as all those of its provisions which have alarmed and aggrieved the inhabitants of Calcutta are too numerous to receive adequate consideration in a single meeting, Your Honor's Memorialists beg leave to limit their protest in the present memorial to those provisions of the Bill which relate to Water-supply and are contained in Chapter XVIII of the Bill.

4. That under Section 226 of the Bill the occupier of a building connected with the water-supply shall be entitled to have not more than three thousand gallons of filtered water for every rupee paid to the corporation as water-rate, together with a sufficient supply of unfiltered water; and that under Section 228 the Chairman may, if he has reason to believe that the occupier of any building consumes more filtered water than he is entitled to, provide a water-meter and attach the same to the water-pipes of the said building, and any filtered water which may be used over and above the quantity to which the occupier is entitled shall be paid for by him at the rate of one rupee for every three thousand gallons. Your Honor's Memorialists beg leave to submit that as it is intended to limit or regulate the supply of filtered water to buildings generally, it is not desirable to leave to subordinate officers of the Corporation, who will exercise the delegated functions of the Chairman, the power of determining at their pleasure the houses to which water-meters are to be attached. To prevent a capricious or perverse use of the power, Your Honor's Memorialists beg leave to suggest that a uniform system...
might be laid down for all buildings. They regret to observe that under Section 228 of the Bill the Chairman may, with the sanction of the General Committee, require the occupier of a building to pay rent for the meter at such rate as may be sanctioned by the Local Government. It would seem on general principles that a person would be liable to pay rent for a water-meter, only if it had been supplied to him at his own request and for his own advantage; but the Bill authorizes the Chairman of the Corporation to provide water-meters and attach them to buildings, in the interests of the Corporation, and occupiers of buildings do not therefore appear to be justly liable for the rent. Your Honor's Memorialists beg leave also to submit that if any rent had to be paid at all it should be determined not by the Local Government but by the Corporation.

5. That Your Honor's Memorialists are fully sensible that the regulation of the supply of filtered water by the system of meters is intended to prevent waste, but they cannot but regard the system with feelings of regret and disappointment. No checks on the supply of water have been felt necessary since its commencement, and Your Honor's Memorialists had hoped that no checks would be felt necessary now, especially as in consequence of the supply of unfiltered water the demand on filtered water could not but be reduced. Your Honor's Memorialists beg leave to state that the system of regulation proposed by the Bill does not appear to them as perfectly fair or consistent, for while occupiers of buildings are declared entitled to a certain prescribed quantity of water for every rupee they pay as water-rate and are made liable to pay additional sums for water consumed in excess of what the water-rate paid would entitle them to, the Bill does not provide that the occupier of a building would be entitled to a refund or remission of any portion of the water-rate he has to pay if he had no occasion to consume as much water as he would be entitled to, or if for any reason there was a deficiency of water-supply in his house.

6. That Section 229 of the Bill gives to the Chairman powers in regard to the regulation of the supply of filtered water to any block, similar to the powers conferred on him by Section 228, and that Section 231 gives to the Chairman the power of cutting off, at his discretion, the water supply to any block daily as soon as it has received its statutory supply. Your Honor's Memorialists humbly submit that the system of block meters proposed to be created by Section 230 and the exercise of the powers conferred by Section 23 on the Chairman are likely to prove a source of annoyance and hardship to occupiers of buildings in a block and also a source of disputes among them. To deal with several premises in a block on the same principles that a single building is dealt with would be a process attended with great difficulties unless the occupiers of the premises agreed amongst themselves to submit to such a treatment. In the absence of such an agreement and certainly where the interests of the different occupiers are conflicting, it can scarcely be expected that the system proposed would work smoothly.

7. That Your Honor's Memorialists have grave objections to Section 232 of the Bill which provides that the Local Government may require the Corporation to deliver such quantity of filtered water as it may think fit into reservoirs placed in any of certain specified riparian Municipalities, and that the Corporation shall be entitled to receive for water so delivered payment at such rate, not being less than the actual cost to the Corporation, as the Local Government shall determine. The powers proposed to be vested by this Section in the Local Government, are, Your Honor's Memorialists crave leave to observe, a serious encroachment on the rights
of the Corporation and the rate-payers of Calcutta. It is not the Local Government but the Corporation that has given to Calcutta its elaborate and expensive system of water-supply, which has been paid for out of rates and taxes realised from the people of Calcutta. It is therefore the Corporation and not the Local Government that should have control of the water-supply of the town. Besides, it is the Corporation that even now maintains the system of water-supply and is responsible for its due administration. Your Honor's Memorialists also beg leave to observe that it is not fair to the rate-payers of Calcutta that the filtered water supplied to the town should be delivered to any riparian Municipality at a price that may not exceed the actual cost to the Corporation. "It will not be possible, in determining the present cost, to take into account the enormous capital invested in water-works; and even if it could be precisely determined, the selling of any article at its cost price would be an act of generosity which should be left to the option of the party that owns the article.

8. That Section 233 of the Bill empowers the Chairman to supply at his pleasure filtered water to any person for purposes specifically prohibited by Section 222 which is thus rendered nugatory. The grant or refusal of filtered water for those purposes is made to depend entirely on the will and judgment of the Chairman. Your Honor's Memorialists beg humbly to protest against the bestowal of such large powers on the Chairman. They do not observe, however, that the Bill by any Section confers on the Chairman or any other authority the necessary powers of substituting unfiltered for filtered water where filtered water is already in use for any of the purposes prohibited by Section 222.

9. That Section 237 of the Bill which provides that no person shall without the permission of the Chairman use for other purposes water supplied by the Chairman for drinking, cooking or bathing, is open to several objections. The several purposes of the supply of filtered water are indicated by Section 222. If Section 237 purports to give the same general indication, it is superfluous. If it purports to create an offence, it may prove mischievous by providing facilities for inquisitorial proceedings and the practice of oppression by subordinate officers of the Corporation. Your Honour's Memorialists beg leave also to submit that apart from incidental evils, the prohibition appears to be wrong in principle, for as an occupier of a building has to pay for the filtered water he uses, it would seem to be scarcely fair to control the use of a thing which he has purchased and made his own. The prohibition might have something to recommend it if the system of checking by meters and enforcing payment for the water used, did not exist. The Section, therefore, seems to be altogether out of place in this Bill.

10. That clause (1) of Section 238 which provides that no person shall fraudulently dispose of any water supplied to him by the Chairman, appears to Your Honor's Memorialists to be of vague and uncertain import. Fraud is always illegal, and there are remedies in Civil and sometimes in Criminal Courts against it. If the Section, therefore, is meant to be a mere prohibition of fraud, it would seem to be scarcely wanted. What else it may mean Your Honor's Memorialists are unable to guess. Nor can they imagine what sort of a transaction is likely to be held as a fraudulent disposal of water. They have a difficulty in realising how water supplied to people in the town may be regarded as an article of a trade, of which the Chairman of the Corporation is the proprietor, and how it continues to be his property after it has been obtained by a man who pays for it.
11. That clauses (2) and (3) of Section 238 of the Bill will, if passed into law, operate harshly on such poor but respectable men or women who take water for domestic use from houses connected with the water-supply. Their respectability prevents them from obtaining water from stand-pipes in the streets; and their poverty prevents them from connecting their own houses with the water-supply. The Corporation, Your Honour’s Memorialists submit, will not be a loser by permitting such people to obtain water from neighbours’ houses, which they could have obtained from the street, especially when there are so many men, who, though they pay the full water-rate, may not use as much water as they are entitled to.

12. That under clause (1) Section 240 of the Bill any person not residing within Calcutta may be allowed by the chairman to take or be supplied with water for his domestic use on certain terms. Your Honour’s Memorialists humbly submit that persons residing out of Calcutta should not be allowed to obtain water from the supply of the town so long as the wants of the inhabitants of the town have not been fully met; and that, should it be necessary in any special case to supply water for use outside Calcutta, the power of granting the use should be vested not in the Chairman but in the General Committee.

13. That clause (2) of Section 240 of the Bill which provides that no person shall without the permission of the Chairman take or cause to be taken for use outside Calcutta water supplied by the Chairman, is much too wide in the restriction, it imposes and is open to the same objections as those urged in paragraph 9 of this memorial against Section 237 of the Bill. Your Honour’s Memorialists, besides insisting on the objections already urged, beg leave to submit that it cannot be the intention of the Legislature to prohibit a gentleman from taking, on a short trip outside Calcutta, a few tumblerfuls of water for personal use during the day of the trip.

14. That Your Honour’s Memorialists regret to observe that while the Bill empowers the Chairman to grant the use of water; out of the supply of the town, to persons residing out of Calcutta and even to riparian Municipalities, it does not make it obligatory on him to grant every application made by the occupier of a masonry building, who pays the water-rate, for connecting his house with the water-supply. Under Section 241 of the Bill such an application is to be granted by the Chairman only at his discretion. Your Honour’s Memorialists humbly submit that if the expected water-supply of the town is not to be so large as to justify the Chairman in granting house-connections in town whenever wanted by men who pay the water-rate, it cannot be just or prudent to allow the use of water to individuals residing beyond Calcutta or to riparian Municipalities.

15. That Section 252 of the Bill which empowers the Chairman to compel owners of houses, under particular circumstances, to connect their houses with the water-supply, seems to Your Honour’s Memorialists scarcely right in principle, and may, in its practical operation, cause hardship to owners of houses. Water is so much a necessity in residential houses that it is the interest of the people themselves to provide such houses of theirs with a water-supply, especially when they feel that they can claim it as a right in virtue of their paying the water-rate. If, nevertheless, they do not for care to obtain a supply of water for any houses, the omission may be presumed to be due too good and sufficient reasons, and it should not be in the power of the Chairman to compel the making of house connections.
Sections 241 and 253 of the Bill, read together, vest in the Chairman the power of refusing, allowing, and compelling house connections at his discretion,—a power obviously too large.

16. That Your Honor's Memorialists beg leave to state that in their humble opinion Section 258 of the Bill is unfair to the corporation in so far as that body is made liable for damages occasioned by an act of the Chairman. The Chairman, Your Honor's Memorialists humbly suggest, should be declared responsible to the corporation for such actions as may make the corporation liable to pay damages.

17. That the power vested in the Chairman by Section 262 of the Bill, of cutting off house-connection with the water-supply, seems to Your Honor's Memorialists much too large. The grounds on which that power may be exercised are not, in the humble judgment of Your Honor's Memorialists, all of them fair or reasonable. For instance it does not appear reasonable that the water-supply should be cut off if the occupier of a house fails to pay "any sum due" on whatever account, or if he fails to pay a rate-bill within so short a time as fifteen days after its presentation; or that it should be cut off for infringement of Sections 237 and 241 of the Bill, to which so many objections have been urged in this Memorial.

18. That Your Honor's Memorialists need hardly repeat their objections to the vesting of large powers in the Local Government for regulating the water-supply, and they therefore will only state it as their humble opinion that they do not approve of Section 265 of the Bill, which inpowers the Local Government to determine that any area forming part of the environs of Calcutta should be included in the water-supply of the Town.

19. That Your Honor's Memorialists need hardly say that their enumeration in this memorial of those provisions of the Bill which they view with regret or alarm is only illustrative and not exhaustive. They have only been able to invite Your Honor's attention to those Sections which deal with large issues, and they have felt themselves compelled to avoid reference to the provisions in regard to details, such as the regulation of the size of ferrules, the inspection of premises and other matters of the like sort. They are especially grieved to observe that the administration of the provisions relating to water-supply will be in the hands of the Chairman and of a General Committee on which the representatives of the rate-payers will be inadequately represented, and which will therefore imperfectly appreciate the wants and the circumstances of the native population of Calcutta.

Your Honor's Memorialists therefore most humbly pray.

That Your Honor will be graciously pleased not to proceed in Council with the Calcutta Municipal but to lay it aside; that, should Your Honor decide to pass the Bill in some form, Your Honor will be pleased to modify materially the provisions of the Bill to which Your Honor's attention has been invited in this Memorial and other provisions of a similar purpose, scope and effect; and that Your Honor will be pleased to declare by some Section or Sections of the Bill that the administration of the water-supply shall be vested in a Committee properly representative of the elected commissioners of the Town of Calcutta.
To

The Hon'ble Sir John Woodburn, K.C.S.I.,
Lieutenant-Governor of Bengal.

The humble Memorial of the inhabitants of the Added Area in public meeting assembled.

Most Respectfully Sheweth:

That Your Honor's memorialists have been greatly alarmed by the introduction of the Bill to amend the law relating to Municipal affairs of the Town and Suburbs of Calcutta, which is now under the consideration of Your Honor's Council, and beg respectfully to submit their humble but emphatic protest against it.

2. Your Honor's memorialists desire to point out that the Bill, if passed into law, will take away powers of control and administration from the main body of Commissioners, and more specially the elected Commissioners, who alone have local knowledge and interests in stake in the town, and place it in the hands partly of the General Committee and partly of the Chairman, thus creating three co-ordinate bodies independent of each other. The distribution of power, which will ensue, will involve division of responsibility and all consequent evils. The control and supervision of the Commissioners over their subordinate officers will be greatly reduced; the General Committee will not be responsible either to the body of Commissioners or even to the Chairman, and the Chairman will not be responsible either to the Commissioners or to the General Committee or even to Government. It will make the body of Commissioners liable for the action of the Chairman, whose nomination rests with the Government, and who will himself be independent of the control of the Commissioners. It will virtually transfer the Municipal administration of the town to a Government nominee as the Chairman, and a General Committee under his presidency, of which only a third of the members will be taken from the representatives of the rate-payers. It will invest the Chairman with powers, the delegation of which to his subordinates—and, as a matter of course, he will have to delegate many, if not most of them, to subordinates of very inferior capacity—will work mischief and result in the oppression of the weak and the uneducated. It will thus be a death-blow to Local Self-Government, the benefits of which the rate-payers now enjoy.

3. Your Honor's memorialists respectfully submit that an intimate connection exists and must always exist between Local Self Government and local taxation, and the measure that will effectually weaken the one, will necessarily affect the other in a similar way. There was a time when the total revenues, which represented all the payments made by the people of the town in any shape whatsoever to the authorities “did not exceed,” to quote from the History of the Calcutta Collectorate by Mr. Sterndale, “one hundred and sixty Rupees a month.” In the year 1848 when the town was under the management of the body, then called Commissioners, the accounts of the first half year showed the income of the Corporation to be less than Rs. 78,000. But in the year 1897-98 the realised income of the Corporation amounted to nearly thirty lacs. That the town has borne this enormous increase in the Municipal taxation in
spite of a like increase in the realisations made by the Government from the rate-payers in different shapes, and that they are now paying into the hands of the Commissioners no less than 22\% percent on the annual value of their properties in the town, in the place of the small percentage which they formerly paid, shows the confidence that they have in the system of Self-Government. A very striking proof of this confidence has been given during the recent outbreak of the Plague and the successful and effective organization of Vigilance Committees and the equipment and maintenance of Ward-hospitals from funds raised from the rate-payers. A further proof of this confidence was given in the success of the Corporation in raising loans at a low interest in recent years, while with the introduction of the bill in Council the Corporation had to raise the rate of interest to 4\% percent, and Your Honor's memorialists apprehend that the rate will have to be raised still higher if the bill comes to be passed into law.

4. With regard to the Building Regulations contained in the Bill, Your Honor's memorialists submit that the proposed changes will seriously affect the rate-payers. They will prevent people of moderate means from building houses of their own; and those, whose means will not permit them to live in rented houses, which will be rendered far more costly than at present, will be compelled either to leave the town forthwith or to live in tiled huts. The cost of building a house and the attendant difficulties will be so great that even the wealthy few who own houses to let on hire or lands for building such houses, will either have to let out their houses at a great loss, or leave the houses or their sites vacant. This has been the case with respect to the surplus lands of the Harrison Road, for which, as an experiment, they paid such high price, and are now suffering serious loss. Your Honor's memorialists submit that on the whole it is much the same whether high price is paid for the land or for the building. Sanctions for building of houses will be delayed to a far more tedious extent than at present and the power of oppression in the hands of the petty subordinates of the Corporation will enormously increase. Partitions of the smaller houses and plots of land, according to the civil laws of the country, will often render them useless and the powers to be vested in the General Committee will either require them to be very competent engineers, lawyers, commissioners of partition and scientific and sanitary experts, in addition to their being competent financiers, administrators, and businessmen, or render them instruments of serious oppression. Masonry houses will cease to be built. The natural consequence will be an increase in those unsightly bustees and huts, which however well-constructed, can never be on the whole more sanitary and good looking than masonry structures. Your Honor's memorialists also submit that if these results ensue, it will, in the long run, be hard for all classes of people of moderate means to live within the limits of the town. The proposed changes will place the people of the town and suburbs, mostly Hindus and Mahomedans, in the hands of a Chairman not familiar with the habits, customs and feelings, religious and social, of the people, and his subordinates, who are often incapable of a just appreciation of their requirements.

5. Your Honor's memorialists view with alarm a provision in the Bill which overrides the general law of the country for the compulsory acquisition of immoveable property belonging to private persons for purposes of the State or Municipality. An increase of assessment or an increase of taxes is never popular, but the attempt to make the people pay increased taxes for fear of being deprived of their property with poor compensation therefor, and to deprive the people of relief in the ordinary tribunal in the matter of compensation is likely to decrease in the mind of the rate-payers the motive for structural improvements. It is a matter for consideration for Your Honor whether the Bengal Legislative Council can take away a right which the Legislative Council of the Governor-General has conferred on the people by
Act I. of 1894 of having their lands and buildings valued by the judge appointed under the Act and in the mode provided therein. It is a new departure, and in the opinion of Your Honor's memorialists, it will be an oppressive departure. It cannot be, Your Honor's memorialists submit, that the present Land Acquisition Act has been found unworkable in practice. The Chief Judge of the Calcutta Court of Small Causes as such is not considered competent to try suits involving larger interests than Rs. 2,000, and is not considered to have the necessary machinery and the general qualification for deciding questions of title to immovable property, and yet he is invested, by section 640 of the Bill, with the sole power of reviewing all awards of compensation of the Chairman of the Corporation of Calcutta involving any amount of money. The same Judge is vested by the Bill in the matter of apportionment of deciding all questions of right to the land compulsorily acquired, arising out of conflicting claims of parties involving, it may be, interests worth lakhs of rupees. There is no appeal from the Judgment of the Small Cause Court but option by section 642 of the Bill is given in vague and undefined cases to sue in Courts of competent jurisdiction to recover the compensation assessed. It is also matter for consideration as to whether the Chairman should be entrusted with the duty of ascertaining the amount of compensation payable by the Corporation itself. The payment of compensation, calculated at 25 years purchase of the property of whatever description, will work hardship in many cases, in as much as large percentage of immovable property in the town yields less than 4 per cent on the money laid out.

6. Your Honor's memorialists further submit that a careful study and analysis of the proceedings of the Commissioners in meeting and the different Committees will show that most of the works of improvement in the town and suburbs were conceived and inaugurated by the Commissioners, and mostly elected Commissioners, and not by the Executive, and the delay, in the passing and carrying out of those schemes, has often been due not only to the difference of opinion between them and the executive but also largely to the neglect of the latter and the hindrances placed by them in the way of the Commissioners. As an instance your memorialists beg to refer to the drainage and water supply extention scheme for the added Area; it was owing to scheme after scheme being placed by the executive before the Commissioners that the improvement was delayed. All that the Commissioners had to do in these matters was to approve the scheme and sanction the expenditure, and these they did as soon as proper materials were placed before them. But since then business in the hands of the executive has proceeded very slowly for no fault of the Commissioners.

7. The question of sanitation has often been mooted, and it is said that reform is necessary because of the insanitary condition of the town. But Your Honor's memorialists can speak from personal experience, as always coming in contact with the executive body of the Municipality, that in most cases the fault is more with the departmental authorities and the subordinate executive officers than with the Commissioners. But wherever the fault may be, Your Honor's memorialists humbly submit, that improved sanitation on a large scale depends upon a large increase of income of the Municipality, and the proposed Bill, while it does not make any provision for the imposition of an excise duty, which, Your Honor's memorialists think, is the only source fairly left open for increase of Municipal income, grants excessive power to the mercantile community, who have always opposed and are most likely to oppose the imposition of that duty.

8. Your Honor's memorialists submit that the representatives of the rate-payers ought rather to be strengthened than weakened, and, if necessary, the election of commissioners be so regulated by legislation as would ensure the return of better representatives. And they beg to state further that if there has been in any quarter any suspicion about wilful or culpable dereliction
of duty on the part of any of the elected Commissioners, the proper way to proceed would be to provide for giving public utterance to such suspicion and fair opening for public exonerat'on and exculpation to the suspected individuals themselves. The Government is always entitled to take adequate measures for the purpose of clearing up all such dark questions, and the loyal co-operation of the public generally and of the constituents of the suspected individuals in particular, may also be fully counted upon. But, if owing to any such suspicion or unscrutinised charge, the Bill before the Council comes to be passed, the action of the Government would be lacking in justice and fair publicity to Your Honor's memorialists; it would on the face of it go against the principle of Self-Government and punish the electorate of Calcutta for supposed misconduct of individuals, who, if at all, have injured most the electorate itself; and lastly it would put out of gear the all important work of local taxation and local improvement by interposing an uncontrollable and irresponsible town agency between the sovereign power and the subject community, who have to be attached in the interests of the Empire, with good will and cordial co-operation to that power.

9. In conclusion, Your Honor's memorialists represent that the Government might as well do away with the body of the Commissioners, and take the administration of the town in its own hands, for in that case the people will know to whom to look up for relief, rather than place it in the hands of irresponsible nominees and a few weakened representatives of the people. Your Honor's memorialists therefore humbly pray that Your Honor's will be pleased not to proceed with the Municipal Bill in Council.

Your Honor's memorialists as a duty bound shall ever pray.